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THIRTY-SECOND ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS
OF
The Commonwealth of Massachusetts.

FOR THE CALENDAR YEAR 1916, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1916.



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The Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its thirty-second annual report.

On Aug. 1, 1916, Solomon Lewenberg of Boston was appointed to succeed Thomas P. Riley, whose term had expired.

Returns for the year ending June 30, 1916, have been made to the Board by sixty-two incorporated gas companies, fifty-eight incorporated electric companies, including three hydro-electric companies, and from persons, associations or manufacturing corporations to the number of eighteen engaged in making or selling gas or electricity, including two associations and one manufacturing corporation doing an hydro-electric business. Of the gas companies making returns, twenty-two supplied both gas and electricity. Of the persons, associations or manufacturing corporations mentioned above, six were engaged in manufacturing gas only, and twelve in supplying electricity only. One gas company made a return but did no business during the year. Of those making returns, one hydro-electric company, two individuals, two associations and one manufacturing corporation ceased doing business during the year.

Returns for the year ending June 30, 1916, have been received from forty-seven privately owned water companies and one educational institution incidentally engaged in the distribution and sale of water.

Returns for the same period have been made to the Board by four cities and thirty-five towns owning municipal lighting plants. Of the municipal plants in question, four supply both gas and electricity, and the others electricity only.

The Sunderland Gas Company, which formerly supplied acetylene gas in the town of Sunderland, ceased doing business on July 1, 1915.

The A. W. Barnes Steam Specialty Company acquired, and

has since operated, the electric property and business formerly owned by J. Murray Howe at 27 School Street, Boston.

On Dec. 1, 1915, the Brockton Gas Light Company acquired from the Edison Electric Illuminating Company of Brockton its gas mains and plant in Stoughton, and began the distribution in Stoughton of gas received from its works in Brockton.

On Jan. 17, 1916, the name of the Marion Gas Company was duly changed to the Southeastern Massachusetts Power and Electric Company.

The Provincetown Light and Power Company purchased the property of the Provincetown Light and Power Associates and began its operation on March 1, 1916.

With the approval of the Board in a decision rendered March 29, 1916, the Connecticut River Transmission Company and the New England Power Company were consolidated on April 27, 1916, under the name of the "New England Power Company."

The Randolph and Holbrook Power and Electric Company purchased the property of the Randolph and Holbrook Light and Power Associates and began operation on May 1, 1916.

The Norton Power and Electric Company was organized May 12, 1916, in Norton, under the provisions of chapter 742 of the Acts of 1914, with an authorized capital stock of \$8,000, for the purpose of acquiring the property of the Norton Electric Light and Power Company from the latter's trustee in bankruptcy: The issue of this amount of capital stock was approved July 10, 1916, and the new company acquired the property in question and began business on Aug. 17, 1916.

The Greenfield Electric Light and Power Company, in accordance with the approval of the Board in a decision rendered June 21, 1916, purchased the property of the Deerfield River Electric Light Company on Nov. 1, 1916.

ABATEMENT OF SMOKE.¹

Any review or report of the work accomplished by this department during the past twelve months will be incomplete unless mention is made of the abnormal conditions which have

¹ In Boston, Brookline, Cambridge, Chelsea, Everett and Somerville under the provisions of chapter 651 of the Acts of 1910.

prevailed to a varying extent throughout this period. During no other year since the present smoke law went into effect in Greater Boston have conditions been so uncertain, so confusing or so far-reaching.

At the opening of the calendar year the fuel situation in Boston became serious, and for three months the weather conditions and the railroad congestion combined to keep matters in a critical state. Manufacturers and users of steam had to use such coal as they could get, and during this period numerous plants which had ordinarily operated without objectionable smoke became offenders temporarily, or until they were able to procure their regular grade of coal. Moreover, the labor situation in many of the stationary plants and on the railroads became and still is acute. Many operators have found it impossible to keep or even get good firemen. Undoubtedly many plants have had more changes among their firing forces than they have had in any other year.

In common with all other sections the industrial activities of this district have been keyed up to the maximum, so that boilers have been forced and old ones have been called into service again without being equipped for smokeless operation. The cost of fuel has increased and more of the higher volatile coals have come into the market. These factors will ultimately work for smoke abatement, as the purchaser will realize the need of utilizing all the heat contained in the coal, and will insist on proper firing methods and on equipment which will give the maximum efficiency. Notwithstanding these disturbing conditions, all of which have had a tendency to increase rather than to diminish the emission of smoke, the Board feels that continued progress has been made.

The method of conducting the work has not been changed during the year. A new plan for recording the observations taken in the various sections of the district has been devised and put into operation by the inspector. It has resulted in making the periodic examinations more thorough and systematic. The inspectors have also investigated plants where violations have been detected, and offered suggestions which in many cases have prevented further violations. All complaints received by the Board have been promptly investigated.

Some, however, were found to be due to the emission of smoke not prohibited by the statute and therefore not within the Board's jurisdiction, and in such cases the complainants have been so advised and referred to the local boards of health, unless the inspector was able to arrange with the parties in charge of the stacks that the cause for complaint be removed.

On March 8, 1916, the Board appointed Charles O. Farrar, under the civil service rules, as deputy inspector at a salary of \$1,200. His salary was approved by the Governor and Council, and he entered immediately upon the discharge of his duties.

The Board feels that there is continued need of the hearty co-operation, not only of the owners and operators, but of the firemen and engineers who are directly in charge of the boilers. As heretofore, suggestions for bettering operations have been freely offered whenever it has been felt that such suggestions could be properly made, but with the express understanding that the owner was in no way relieved thereby of the necessity of complying with the law. One of the railroads operating within the district has increased its smoke-inspecting force from two inspectors to five, and created a permanent department.

The Board has given one public hearing and issued the formal order required by the statute as a preliminary to proceedings in court, but no further proceedings have been found necessary on this or other formal orders noted in previous reports.

The Board presents the following comparative tabulated summary of the work of this department for the year ending Nov. 30, 1916, and the three preceding years:—

| Recorded observations:— | 1913. | 1914. | 1915. | 1916. |
|------------------------------|--------|--------|--------|--------|
| Stationary stacks, | 27,423 | 28,126 | 50,539 | 60,243 |
| Locomotive stacks, | 7,393 | 12,903 | 12,281 | 17,717 |
| Marine stacks, | 608 | 651 | 1,288 | 1,869 |
| Total, | 35,424 | 41,680 | 64,108 | 79,829 |

Observations recorded showing the emission of smoke in excess of the amount allowed by the act:—

| | | | | |
|------------------------------|-------|-------|-----|-----|
| Stationary stacks, | 930 | 934 | 754 | 704 |
| Locomotive stacks, | 252 | 351 | 123 | 156 |
| Marine stacks, | 43 | 49 | 44 | 29 |
| Total, | 1,225 | 1,334 | 921 | 889 |

| Percentage of observations in which violations were found:— | 1913. | 1914. | 1915. | 1916. |
|---|-------|-------|-------|-------|
| Stationary stacks, | 3.3 | 3.3 | 1.5 | 1.2 |
| Locomotive stacks, | 3.4 | 2.7 | 1.0 | 0.9 |
| Marine stacks, | 7.0 | 7.6 | 3.4 | 1.6 |

| | | | | |
|---|-----|-----|-----|-----|
| Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to the carelessness of those immediately responsible for their operation, | 773 | 786 | 643 | 579 |
|---|-----|-----|-----|-----|

| | | | | |
|---|-----|-----|-----|----|
| Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to overloading the plant, | 157 | 113 | 109 | 61 |
|---|-----|-----|-----|----|

Stationary stacks upon which recorded observations have been made may be classified as follows:—

| | | | | |
|---------------------------------|-----|-------|-------|-------|
| Public service, | 115 | 126 | 130 | 123 |
| Manufacturing plants, | 485 | 605 | 646 | 661 |
| Office buildings, | 297 | 351 | 388 | 502 |
| Residences, | 2 | 0 | 3 | 11 |
| Total, | 899 | 1,082 | 1,167 | 1,297 |

Stationary stacks upon which recorded observations showed smoke emitted in excess of the amount allowed by the act may be classified as follows:—

| | | | | |
|---------------------------------|-----|-----|-----|-----|
| Public service, | 64 | 21 | 23 | 26 |
| Manufacturing plants, | 225 | 194 | 153 | 178 |
| Office buildings, | 76 | 99 | 90 | 67 |
| Residences, | 2 | 0 | 0 | 0 |
| Total, | 367 | 314 | 266 | 271 |

| | | | | |
|---|-----|-----|-----|-----|
| Number of stacks found after first notice or visit of chief inspector to have ceased emitting smoke in excess of the amount allowed by the act, | 174 | 261 | 228 | 151 |
|---|-----|-----|-----|-----|

| | | | | |
|---|-----|----|----|-----|
| Additional number of stacks so found after further notices or visits, | 186 | 41 | 16 | 111 |
|---|-----|----|----|-----|

Number of stacks from which the emission of smoke contrary to the requirements of the act had been observed and had not ceased at the close of the year:—

| | | | | |
|---------------------------------|---|---|---|---|
| Public service, | 0 | 0 | 0 | 0 |
| Manufacturing plants, | 6 | 1 | 0 | 8 |
| Office buildings, | 1 | 0 | 0 | 1 |
| Total, | 7 | 1 | 0 | 9 |

| Complaints received: — | | 1912. | 1913. | 1914. | 1915. |
|--|---|-------|-------|-------|-------|
| December, | . | 3 | 7 | 5 | 3 |
| | | 1913. | 1914. | 1915. | 1916. |
| January, | . | 3 | 7 | 2 | 8 |
| February, | . | 22 | 4 | 2 | 7 |
| March, | . | 9 | 4 | 5 | 1 |
| April, | . | 4 | 7 | 5 | 2 |
| May, | . | 16 | 8 | 5 | 0 |
| June, | . | 7 | 13 | 3 | 2 |
| July, | . | 3 | 13 | 2 | 6 |
| August, | . | 8 | 2 | 3 | 8 |
| September, | . | 6 | 3 | 4 | 2 |
| October, | . | 10 | 6 | 4 | 4 |
| November, | . | 5 | 5 | 7 | 7 |
| Total, | . | 96 | 79 | 47 | 50 |
| Number of public hearings, | . | 1 | 5 | 8 | 1 |
| Number of prosecutions of violations of the order of the Board, | . | 1 | 2 | 0 | 0 |

VOLUNTARY ASSOCIATIONS.

By the provisions of section 148 of chapter 742 of the Acts of 1914, "Trustees of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, who own or control a majority of the capital stock of a gas or electric company, . . . shall annually on or before the first day of April file . . . with the board a statement showing the number of shares of such company owned or controlled by them and the stockholders of record on the books of such company in whose name such shares are held." Under this act statements were filed with this Board by the trustees of the following-named voluntary associations, viz.:—

| NAME OF VOLUNTARY ASSOCIATION. | Names of Gas or Electric Light Companies owned or controlled. | Number of Shares owned or controlled by Asso- ciation. | Total Shares outstand- ing. |
|---|---|---|--------------------------------------|
| Boston Electric Associates, | Buzzards Bay Electric Co., | 105 | 110 |
| | Vineyard Haven Gas and Elec- tric Light Co., | 95 | 100 |
| | Vineyard Lighting Co., | 245 | 250 |
| Cambridge Electric Securities Com- pany, | Cambridge Electric Light Co., | 7,257 | 10,000 |

| NAME OF VOLUNTARY ASSOCIATION. | Names of Gas or Electric Light Companies owned or controlled. | Number of Shares owned or controlled by Association. | Total Shares outstanding. |
|--|--|--|---------------------------|
| Central Massachusetts Light and Power Company, | Blackstone Electric Light Co., . . | 400 | 400 |
| | Central Massachusetts Electric Co., | 2,800 | 2,800 |
| | North Brookfield Electric Light and Power Co., | 600 | 600 |
| | Union Light and Power Co., | 2,728 | 2,728 |
| Commonwealth Gas and Electric Companies, | Ware Electric Co., | 1,320 | 1,320 |
| | Athol Gas and Electric Co., | 6,050 | 6,050 |
| | Marlboro-Hudson Gas Co., | 2,470 | 2,470 |
| | Boston Consolidated Gas Co., | 151,126 | 151,126 |
| Massachusetts Gas Companies, | East Boston Gas Co., | 23,000 | 23,000 |
| | Citizens' Gas Light Co. of Quincy, Newton and Watertown Gas Light Co., | 7,430 | 7,430 |
| | Adams Gas Light Co., | 5,600 | 5,600 |
| | Arlington Gas Light Co., | 600 | 600 |
| Massachusetts Lighting Companies, | Ayer Electric Light Co., | 4,500 | 4,500 |
| | Clinton Gas Light Co., | 300 | 300 |
| | Gloucester Gas Light Co., | 366 | 366 |
| | Harvard Gas and Electric Co., . . . | 2,926 | 3,000 |
| New England Company, | Leominster Electric Light and Power Co., | 120 | 120 |
| | Leominster Gas Light Co., | 2,200 | 2,200 |
| | Lexington Gas Co., | 1,347 | 1,350 |
| | Milford Electric Light and Power Co., | 400 | 400 |
| North Boston Lighting Properties, | Milford Gas Light Co., | 713 | 723 |
| | Mill River Electric Light Co., | 150 | 150 |
| | North Adams Gas Light Co., | 4,000 | 4,000 |
| | Northampton Electric Lighting Co., | 1,174 | 1,174 |
| Old Colony Light and Power Associates, | Northampton Gas Light Co., | 4,798 | 4,800 |
| | Spencer Gas Co., | 968 | 975 |
| | Williamstown Gas Co., | 400 | 400 |
| | Worcester County Gas Co., | 2,850 | 2,850 |
| Central Massachusetts Light and Power Company, | Connecticut River Transmission Co., | 11,950 | 11,950 |
| | Malden Electric Co., | 9,523 | 10,680 |
| | Malden and Melrose Gas Light Co., | 19,932 | 20,855 |
| | Salem Electric Lighting Co., | 15,780 | 15,900 |
| Commonwealth Gas and Electric Companies, | Suburban Gas & Electric Co., | 7,963 | 8,345 |
| | Plymouth Electric Light Co., | 2,658 | 2,700 |
| | Provincetown Light and Power Co., | 600 | 600 |

RECOMMENDATIONS FOR LEGISLATION.

The Board has for many years regarded the existence of the power of a city or town to acquire a gas or electric plant, even though not exercised, an important aid to the effective public regulation of the privately owned companies under its supervision. Its value is necessarily dependent on the successful operation of such plants as have already been acquired by cities or towns. One weakness which experience has developed is the insecure tenure of office of the managers of such plants, and the pressure which is frequently brought to bear upon them to permit or adopt practices with respect to the conduct of the business which will in time undermine the efficiency of

such plants and the integrity of the public investments therein. The manager of the largest and most successful municipal plant in the Commonwealth was in 1915, by special act, put under the civil service laws, to its distinct advantage. The Board believes that the managers of all municipal lighting plants should be brought under the civil service.

Any abandonment of public ownership once undertaken may also seriously impair the value of the existence of the power in cities and towns to engage in the business of supplying gas and electricity as an aid in the proper regulation of gas and electric companies. Considerable headway has recently been made in two important instances in projects for the sale to privately owned companies of existing municipal plants. In two minor instances such sales have occurred. The statutes, while prescribing careful and deliberate action by cities and towns prior to acquiring municipal plants, are silent as to the steps necessary for their sale. While the question may properly be left to the ultimate determination of the cities or towns directly concerned, the Board recommends legislation prescribing the same careful and deliberate action in abandoning as in undertaking public ownership.

At the time when cities and towns were first authorized to engage in the manufacture or distribution and sale of electricity in 1891, they were excluded from supplying it "for the operation of electric cars." Whatever the justification for this restriction may have been when originally introduced, that justification has long since ceased, and there seems to be no good reason why municipal plants should not be free to distribute and sell electricity for this purpose if they see fit.

Cities and towns owning and operating municipal lighting plants have from the outset been required to make annual returns to the Board, and are subject to its specific authority with respect to certain features of their business. They are not required, however, to share in the Board's expenses which have been assessed entirely upon the private companies under its supervision, although the Board has in fact, since municipal lighting plants were first acquired, been frequently called upon for the interpretation of the act and for advice and counsel as to accounts and conduct of the business, and still devotes an

increasing amount of time to them. In view of their number and importance, the Board believes that the time has come when the expenses of the Board should be assessed upon cities and towns which own municipal lighting plants as well as upon the privately owned companies.

The four recommendations above set forth are embodied in the accompanying act marked "A."

When the laws relating to the manufacture, distribution and sale of gas and electricity were codified and extended in chapter 742 of the Acts of the year 1914, a new section (128) was introduced, giving a limited power of eminent domain for the construction of lines for the transmission of electricity. As a condition precedent to the exercise of this power, it has first to appear, after a public hearing, that the company has acquired rights in the public ways or over private lands for more than three-fourths of its length in each city or town through which it is to pass, and that the line is necessary and will serve the public convenience and be consistent with the public interest. Experience in the administration of the law has developed a serious embarrassment in that a company has no occasion or even right to invoke the Board's authority until it has purchased or optioned not less than three-fourths of the length of the line in each city or town through which it will pass, and is held up by a few landowners with whom it cannot trade at all or upon reasonable terms. At this stage the Board is called upon to pass for the first time upon the questions which are fundamental to a proper exercise of eminent domain. In place of the present procedure there should, in the Board's opinion, be first a preliminary hearing and decision upon the broad question of the public convenience and necessity to be served by the line. If this is decided affirmatively, and the company is unable subsequently to acquire rights for the entire length of its line, further hearings and decisions in the same way as at present provided may then be had looking directly to the exercise of eminent domain. This suggested change is embodied in the accompanying act marked "B."

In 1914 the Board was given supervision of water companies. Most of them were incorporated by special laws with express limitations as to the amounts of capital stock which they might

issue. In consequence, any increases of stock beyond such limits have had to be expressly authorized by the Legislature. In several instances which have come to the Board's attention such limits have been reached, and the companies will be unable to raise additional capital without legislative authority. There seems to be no good reason why the provisions of section 35 of chapter 742 of the Acts of 1914 should not apply to water as well as gas and electric companies, thus enabling them to increase their "capital stock from time to time by such amounts as may be authorized by the board in accordance with the provisions of section thirty-nine." The Board is also of the opinion that water companies should have authority to consolidate upon like procedure and subject to the same limitations and restrictions as are now applicable to gas and electric companies under the provisions of sections 165, 167, 168 and 170 of said chapter. Again in 1914, in a case where a city or town votes to acquire a municipal lighting plant, and is unable to agree with the owner of an existing plant as to the price to be paid therefor, the law was so changed as to require reference by the court of the determination of this amount to the Board rather than to a special commission to be selected and appointed by the court. The Board believes that the extension of this provision to water companies would be in the public interest. A bill follows, marked "C," embodying these several recommendations.

A. — AN ACT RELATIVE TO MUNICIPAL LIGHTING PLANTS.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and thirteen of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen is hereby amended by inserting after the word "shall", in the third line thereof, the words: — subject to the rules of the civil service commission, — so that said section as amended shall read as follows: — *Section 113.* The mayor of a city, or the selectmen or municipal light board, if any, of a town which acquires a gas or electric plant shall, subject to the rules of the civil service commission, appoint a manager of municipal lighting who shall, under the direction and control of the mayor, selectmen or municipal light board, if any, and subject to the provisions of this act, have full charge of the operation and management of the plant, the manufacture and distribution of gas or electricity, the purchase of supplies,

the employment of agents and servants, the method, time, price, quantity and quality of the supply, the collection of bills, and the keeping of accounts. His compensation and term of office shall be fixed in cities by the city council or corresponding body, and in towns by the selectmen or municipal light board, if any; and, before entering upon the performance of his official duties, he shall give bond to the city or town for the faithful performance thereof in a sum and form and with sureties to the satisfaction of the mayor, selectmen or municipal light board, if any, and shall, at the end of each municipal year, render to them such detailed statement of his doings and of the business and financial matters in his charge as the board of gas and electric light commissioners may prescribe. All moneys payable to or received by the city, town, manager or municipal light board in connection with the operation of the plant, for the sale of gas or electricity or otherwise, shall be paid over to the city or town treasurer. All bills chargeable to the plant or to the appropriations therefor shall be paid by the treasurer on requisition by the manager or municipal light board, if any. The manager shall at any time, when required by the mayor, selectmen, municipal light board, if any, or board of gas and electric light commissioners, make a statement to such officers of his doings, business, receipts, disbursements, balances, and of the indebtedness of the city or town in his department.

SECTION 2. A city or town which has acquired a municipal lighting plant shall not sell the same for the purpose of abandoning the distribution of gas or electricity to its inhabitants until such sale has been authorized in the manner and by the votes prescribed by sections ninety-three and ninety-four of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen for the acquisition of such plants.

SECTION 3. Section ninety-two of said chapter is hereby amended by striking out the words "except for the operation of electric cars", in the fifth and sixth lines thereof, so that said section as amended shall read as follows: — *Section 92.* A city or town may, in accordance with the provisions of this act, construct, purchase or lease, and maintain within its limits, one or more plants for the manufacture or distribution of gas or electricity for municipal use or for the use of its inhabitants. Such plants may include suitable land, structures and machinery and other apparatus and appliances for manufacturing, using and distributing gas or electricity for said purposes.

SECTION 4. Section one hundred and thirty-six of said chapter is hereby amended by inserting after the word "companies", in the fifth line thereof, the words: — and cities and towns which have acquired municipal lighting plants, — by inserting after the word "companies", in the sixth line thereof, the words: — cities and towns, — by striking out the word "its", in the seventh line thereof, and inserting after the word "earnings", in the same line, the words: — in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns, — by inserting after the word "assessments", in the ninth line thereof, the words:

— in case of companies, — and by adding at the end of the section the words: — and in case of cities and towns, in the same manner as the state tax is collected, — so that said section as amended shall read as follows: — *Section 136.* All sums of money annually appropriated by the general court for the salaries and expenses of the board, their clerks and employees, shall be apportioned by the tax commissioner among the several gas and electric companies and cities and towns which have acquired municipal lighting plants, and, on or before the first day of July in each year, he shall assess upon each of said companies, cities and towns its share of said sums, in proportion to gross earnings in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns for the year last preceding the year in which the assessment is made; and such assessments in case of companies shall be collected in the same manner as taxes upon corporations are collected, and in case of cities and towns, in the same manner as the state tax is collected.

SECTION 5. Section one hundred and seventy-nine of said chapter is hereby amended by inserting after the word “companies”, in the fifth line thereof, the words: — and cities and towns which have acquired municipal gas plants, — by striking out the word “their”, in the sixth line thereof, and inserting after the word “earnings” the words: — in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns, — so that said section as amended shall read as follows: — *Section 179.* — The amount of the expenses incurred by the board in the inspection of gas and gas meters and in salaries paid therefor, less the amount deposited with the treasurer and receiver general from the fees for the inspection of meters, shall be borne by the several gas companies and cities and towns which have acquired municipal gas plants in proportion to gross earnings in case of companies and to expense as defined in section one hundred and fourteen in case of cities and towns, and shall be assessed and recovered in the manner provided by section one hundred and thirty-six. If at any time, however, the amount collected under the provisions of sections one hundred and seventy-seven and one hundred and eighty-five shall exceed the amount of such salaries and expenses, such excess shall be applied to reduce the annual assessment levied upon the several gas companies, under the provisions of said section one hundred and thirty-six for the annual expenses of the board.

SECTION 6. This act shall take effect upon its passage.

B. — AN ACT RELATIVE TO THE CONSTRUCTION OF LINES FOR THE
TRANSMISSION OF ELECTRICITY.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and twenty-eight of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen is hereby amended so as to read as follows: — *Section 128.* An electric company may, from time to time, apply by petition to the board for

authority to construct or to continue to use a line for the transmission of electricity for distribution in some definite area or for the purpose of supplying it to another electric company or to a municipal lighting plant for distribution and sale or to a railroad, street railway or electric railroad, as respectively defined by law, for the purpose of operating it, and shall represent that such line will or does serve the public convenience and is consistent with the public interest. The company shall file with such petition a map or plan of such transmission line showing the cities and towns through which it will or does pass, the public ways, railroads, railways, navigable streams and tide waters in the city or town named in said petition which it will cross, and the extent to which it will be located upon private land or upon, under or along public ways and places. The company shall also furnish an estimate showing in reasonable detail the cost of the line and such additional maps and information as the board may require. The company may change or modify the whole or a part of the route of said line, either of its own motion or at the instance of the board or otherwise, and, in such case, shall file with the board maps, plans and estimates as aforesaid showing such changes. The board, after notice and a public hearing, may determine that said line is necessary for the purpose alleged, and will serve the public convenience and is consistent with the public interest. If the company thereafter shall acquire rights in the public ways or lanes of a city or town through which said line will or does pass, or over private lands therein, for the construction of not less than three fourths of the length of said line in such city or town, the board, after notice by publication or otherwise as it may direct, shall give a public hearing in such city or town and may by order authorize the company to take such lands, not exceeding one hundred and fifty feet in width, or such rights of way or other easements therein as may be necessary for the construction or continued use of the remainder of such line along the route prescribed in the order of the board. The board shall transmit a certified copy of its order to the company and the clerk of such city or town. If the board shall dismiss the petition at any stage in the proceedings hereinbefore set forth, no further action shall be taken thereon, but the company may file a new petition after the expiration of a year from such dismissal. A description of the lands, rights or easements taken, sufficiently accurate for identification, containing the name or names of the owners thereof, so far as known, and a statement of the purpose for which the taking is made, signed by the president of the company and accompanied by a copy of the order of the board, shall be recorded in the registry of deeds for the county or district in which such city or town is situated, and such recording shall operate as a taking of the lands, rights or easements therein described. No taking shall be valid unless it complies with the foregoing requirements. When such taking is effected, the company may forthwith proceed to erect, maintain and operate thereon said line. The board may, by its order, require the company to deposit with the treasurer and receiver general such sum of money as may be necessary to secure the pay-

ment for any land, rights or easements taken by it, or in lieu of such deposit to give bond to the commonwealth to an amount and with sureties satisfactory to the board, conditioned for the payment of such compensation as may be awarded for such taking. If the company shall not enter upon and construct such line upon the land so taken within one year thereafter, its right under such taking shall cease and determine. The company shall pay all damages sustained by any person or corporation by the taking of any lands, rights or other easements therein under the authority of this act. A person or corporation sustaining damages as aforesaid and failing to agree with said company as to the amount thereof may at any time within two years after such taking have the same assessed and determined on application by petition to the superior court for a jury, as provided by section one hundred and nine of chapter forty-eight of the Revised Laws and acts in amendment thereof and in addition thereto.

SECTION 2. This act shall take effect upon its passage.

C. — AN ACT RELATIVE TO WATER COMPANIES.

Be it enacted, etc., as follows:

SECTION 1. The provisions of sections thirty-five, one hundred and sixty-five, one hundred and sixty-seven, one hundred and sixty-eight and one hundred and seventy of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen are hereby extended so as to include and apply to all corporations and companies mentioned in section one of chapter seven hundred and eighty-seven of the acts of the year nineteen hundred and fourteen whether organized under special or general laws.

SECTION 2. If a city or town votes to acquire a municipal water supply and is unable to agree with the owner thereof as to the purchase price of works and property theretofore used by said owners in the distribution and sale of water in said city or town, and either party should apply to the court for the determination of said price, the court shall, notwithstanding the provisions of any special laws relating thereto, upon hearing and upon proof that all provisions of law relating thereto not inconsistent herewith have been complied with, refer the application to the board of gas and electric light commissioners, who shall hear the parties and determine the price to be paid therefor; and its award, when accepted by the court, shall be final.

SECTION 3. This act shall take effect upon its passage.

ORDERS AND DECISIONS.

Price and Quality.

VINEYARD LIGHTING PETITION.

This is a complaint in writing under section 162 of chapter 742 of the Acts of the year 1914 by more than 20 customers of the Vineyard Lighting Company of the price and quality of electricity sold and delivered by it.

After due notice public hearings as required by law were held at Oak Bluffs, at which the petitioners were represented by counsel and the company by its officers.

The company is engaged in supplying both gas and electricity in the town of Oak Bluffs, and electricity in the towns of Vineyard Haven and Edgartown as well. During the winter season its service is confined to the dark hours, but in summer it provides a twenty-four-hour service. Its principal generating station is located on tidewater at Vineyard Haven, and it has also its original station at Oak Bluffs, which is not, however, operated, but held as a reserve and for emergencies. In addition to furnishing electricity to private customers and for street lights, the company supplies power at its switchboard to the Oak Bluffs Street Railway Company for the operation of the latter's street cars during the summer months. Both companies, as well as the gas company in Vineyard Haven and the Buzzard's Bay Electric Company, which supplies electricity on Cape Cod, are owned by a voluntary association, known as the Boston Electric Associates, whose relation to the issues raised in this case will be considered later.

Prior to June 1, 1915, the company had had in force for several years a monthly charge, based on the connected load or maximum demand, of 87 cents for the first 25-watt lamp or its equivalent, 62 cents each for the next two, and 44 cents for each additional 25-watt unit, subject, during June, July, August and September, to a 20 per cent., and during the remainder of the year to a 30 per cent., discount for prompt payment. As an alternative the company offered a meter rate of 25 cents a kilowatt hour for the first seventy-five hours' monthly use of the demand, and 5 cents for all excess current, subject to like

discounts. Less than 15 per cent. of its customers were on a metered service. The financial results under this schedule provided no adequate provision for depreciation, let alone any return on the capital invested. In the light of its operation the company on June 1, 1915, substituted the following schedule of rates:—

Summer demand rates, June, July, August and September, based on a 25-volt ampere unit (to be agreed upon or measured by demand indicator):—

| | Per Month. |
|-----------------------------|------------|
| One unit, | \$1 00 |
| Two units, | 1 80 |
| Three units, | 2 40 |
| Additional units, | 60 |

A minimum season charge of one and one-half months' bill and not less than \$9 is required in advance before connection is made.

Demand rates October to May, inclusive, six-tenths of summer demand rates.

Bills paid before the tenth of the month, 5 per cent. cash discount.

Power service, limited to the time after midnight and before 6 P.M., 7 cents per kilowatt hour, subject to a minimum bill 14 per cent. of summer demand rates.

The new schedule had the effect of increasing the summer rates, and was especially felt by those who had previously enjoyed the metered service, particularly the stores, hotels and other business places, and as a consequence resulted in this complaint.

The present owners acquired control of the company in 1908, and have meantime made substantial additions to the property, especially to the electric plant. This has included the erection and equipment of the station at Vineyard Haven, and extensions of its lines into that town and Edgartown. On June 30, 1915, the book value of the company's gas plant was \$24,960, and of its electric plant \$119,857, and other assets were valued at \$21,853; against which there were outstanding \$25,000 in capital stock and \$150,591 in debt. In spite of a steady increase in the number of customers and the volume of the business, as already noted the earnings of the company have been insufficient to pay any dividends on the capital stock, or, for that matter, the full amount of the interest on the floating

debt, or to make any provision for depreciation other than current repairs and renewals. At the hearings the officials of the company acknowledged that the need of additional revenue was the primary reason for the recent change in rates.

Since the petition was filed the Board has caused a careful study to be made of the company's property and the conditions surrounding its operation, from which it appears that the company was being prudently and economically managed, and that the need for additional revenue was imperative in the interests both of the company and of future adequate service for the communities supplied. The permanent population of the towns it supplies aggregates substantially 4,000, but being widely and favorably known as seaside resorts, summer visitors throng during the months of July and August to the hotels and private cottages, and, in addition, there are the usual miscellaneous places of amusement calling for light and power. In view of the exceptional conditions, probably unparalleled in any other area of supply in the State, the problem resolves itself into the determination of a rate that will give a fair reward for the services rendered.

It was urged with great force in behalf of the petitioners that a meter rate is the only fair rate. It is true that a kilowatt hour is now the established unit for measuring electricity. It represents a definite amount of energy. It will do exactly the same amount of work for one customer as for another. As between customers with like conditions of supply, it is probably the fairest basis of charge. But this, like other fundamentally sound propositions either academic or practical, is subordinate to conditions when unusual and controlling. This company's investment has been made virtually entirely to provide for the brief summer business, when the largest demand is made for the shortest possible use of electricity for the year. Moreover, the maximum demands of all of its customers are coincident. If the plant were operated for the summer season only, the company could not dispense with any of the investment which it now has, and its saving in operating expenses would be confined largely to those costs which relate directly to the production of the electricity required to carry the winter load. The situation being as it is, the company's summer customers necessarily have to bear nearly the full burden of the plant, and it is

at least doubtful whether a metered rate would provide as fair an apportionment of this burden among them as their respective demands upon the station. In view of these exceptional conditions, the company's plan of a flat rate, based upon the relative demands of its customers, with a large discount to those using electricity during months other than the summer months, has not impressed the Board as so inequitable in its theory as to warrant its discontinuance.

But, while such a rate seems to work out fairly well as applied to the ordinary customers of the company who make a reasonably steady use of their respective demands, there was considerable evidence at the hearings indicating that such might not be the case with hotels, stores and other business places. In some instances these appear to have large but intermittent demands, and in others steady use of their demands, varying, however, considerably in duration. Attention was also directed to churches which, in the nature of things, have but an occasional use of their demands. Makers of rate schedules and public boards who have had the duty of passing upon them have adopted various theories and schedules to adjust such widely differing conditions of supply. There can hardly be claimed to be any principle so sound and universal in its application as to be generally accepted, although it is common to recognize in the rate both factors of demand and consumption. But in view of the fact that the primary question is to secure a fair return, it seems unnecessary to enter into an extended discussion of the merits of different theories and methods employed under normal conditions. An alternative meter rate offered to customers of the classes named will meet the principal objection to the present schedule, however, and experience under the modified schedule during the coming season will tend to prove what further changes may be desirable. Such rate should also be extended to such other customers as desire to use cooking and heating devices, and have installed a separate circuit for that purpose.

In reaching this conclusion the Board should by no means be understood as endorsing generally a demand as superior to a meter rate, but only as related to the peculiar and exceptional circumstances of this case. If the load improves, and as it improves, a gradual change to the meter system may seem best.

There are some serious disadvantages in the present plan, and not the least is the uneconomical consumption of current by customers once their demands are established. But this last feature under present conditions affects so small a proportion of the costs, as compared with any effective plan for correcting it, that it may be neglected until the hoped-for improvement in the load factor occurs. The hearings, however, made apparent what might be reasonably expected, — that a rate based on the whole or some proportionate part of the connected load, calls for the utmost good faith on the part both of the company and of the customer. It should be applied, not as a matter of special agreement, but by rules definitely established and publicly announced. If any change in the basis is found necessary, the new rule should be open to all. Any departure from the rules in particular cases, such as were disclosed at the hearings, are improper discriminations and must be stopped.

The relation of this company to the street railway and other subsidiary companies of the Boston Electric Associates has clearly excited the suspicion on the part of many that its profits may have been improperly diverted and its customers exploited for the benefit of the allied companies. While it is true that all these companies have virtually the same management and are all served by certain of the office force and other employees, the Board is convinced, not only that the Vineyard Lighting Company has not been forced to assume more than its due share of these common expenses, but that the plan has worked advantageously in keeping at a minimum the costs affected, and that its other interests have not suffered because of the alliance. The only direct dealing which it has regularly with any of the other companies is the sale of electricity for the operation of the cars of the street railway company in the summer months. During the last season this was at the rate of 5 cents a kilowatt hour delivered at the lighting company's switchboard. Viewed from the street railway standpoint it is a high price for power. Inasmuch as it is a day load it has also the advantage of making possible a twenty-four-hour service for all of the lighting company's customers during the summer season. In any event, no exception can be taken if the sale of electricity is made to the street railway company on the lighting company's regular power schedule.

The only serious criticism of the company's service related to delays in turning on the current during dark days of the winter season, but the Board has reason to believe that this has been corrected and is a matter which does not require a formal recommendation or order. A number of specific complaints were submitted during the hearings, but they related principally to disputes over bills, and arose, for the most part, over disagreements with respect to the customers' demands and objections to the change in rate last June. Such complaints should be dealt with individually, and, so far as it is practicable to do so now, will be adjusted. They require no comment here, further than to say that the Board's authority may be invoked at any time in case disputes arise with respect to which the parties and the company are unable to reach a satisfactory agreement.

In view of the foregoing considerations the Board recommends that on and after June 1, 1916, the Vineyard Lighting Company shall, in addition to its present rate schedule, offer to sell electricity for any use to churches, hotels, stores, shops, saloons, bowling alleys and places of amusement, other than moving-picture houses, and to all other customers for heating and cooking devices who have installed a special circuit therefor, at a price of 25 cents a kilowatt hour, with a discount for prompt payment of 5 per cent. during the months of June, July, August and September, and of 40 per cent. during the remainder of the year; that it shall publicly announce, as part of its present schedule, readily comprehended rules by which the respective demands of its customers purchasing electricity under that schedule are established and determined; and that it shall charge for all electricity thereafter sold and delivered to the Oak Bluffs Street Railway Company in accordance with its regular power schedule. (May 27, 1916.)

Harold F. Hathaway, for the petitioners.

Capital Stock and Bonds.

Twenty-two applications for approval of an issue of stock or bonds have been decided during the year. The par value of the securities asked for was \$6,806,500, and the par value of the

amount approved was \$6,281,275. In 14 cases the full amount asked for was approved.

The following table shows the securities approved by the Board for the several companies applying therefor, giving both the par value of the capital stock and the issue price thereof, determined as required by law. In the pages following will be found the several orders and votes of the Board relating thereto; that relating to the New England Power Company will be found under the general title "Consolidations: " —

| COMPANY. | CAPITAL STOCK APPROVED. | | | Bonds approved at Par. | Date. |
|---|-------------------------|--------------------|-----------------------|------------------------|---------|
| | Amount at Par. | Issue Price. | Value at Issue Price. | | |
| Attleboro Gas Light Company, . . | \$58,000 | \$150 00 | \$87,000 00 | — | Mar. 20 |
| Cambridge Gas Light Company, . . | 120,000 | 200 00 | 240,000 00 | — | Feb. 12 |
| Citizens' Gas, Electric and Power Company of Nantucket. | 14,000 | 100 00 | 14,000 00 | — | Mar. 10 |
| Eastern Massachusetts Electric Company, | 125,000 | 100 00 | 125,000 00 | — | Apr. 17 |
| Edison Electric Illuminating Company of Brockton. | 342,600 | 160 00 | 548,160 00 | — | Dec. 30 |
| Franklin Electric Light Company, . . | 10,000 | 100 00 | 10,000 00 | — | Mar. 20 |
| Gloucester Gas Light Company, . . | 65,000 | 75 00 ¹ | 97,500 00 | — | Mar. 27 |
| Greenfield Electric Light and Power Company. | 50,000 | 10 00 ² | 50,000 00 | — | June 22 |
| Hingham Water Company, . . . | 100,000 | 100 00 | 100,000 00 | — | Aug. 17 |
| Ludlow Electric Light Company, . . | 9,000 | 100 00 | 9,000 00 | — | Mar. 20 |
| Milford Electric Light and Power Company. | 62,500 | 100 00 | 62,500 00 | — | Aug. 18 |
| New Bedford Gas and Edison Light Company. | 318,000 | 225 00 | 715,500 00 | — | Nov. 7 |
| Newburyport Gas and Electric Company, | 57,000 | 130 00 | 74,100 00 | — | June 6 |
| New England Power Company, . . | 719,000 ³ | 100 00 | 719,000 00 | \$2,500,000 | Mar. 29 |
| Northampton Gas Light Company, . | 35,675 | 28 75 ⁴ | 41,026 25 | — | Apr. 3 |
| Norton Power and Electric Company, . | 8,000 | 100 00 | 8,000 00 | — | July 10 |
| Provincetown Light and Power Company. | 60,000 | 100 00 | 60,000 00 | — | Jan. 13 |
| Randolph & Holbrook Power and Electric Company. | 100,000 | 100 00 | 100,000 00 | — | Mar. 10 |
| Salisbury Water Company, . . . { | 10,000 ³ | 100 00 | 10,000 00 | } | Feb. 10 |
| | 10,000 | 100 00 | 10,000 00 | | |
| Shirley Electric Company, . . . { | 13,750 ³ | 50 00 ¹ | 13,750 00 | } | Dec. 22 |
| | 13,750 | 50 00 | 13,750 00 | | |
| Worcester Electric Light Company, . | 200,000 | 200 00 | 400,000 00 | — | July 10 |
| Turners Falls Power and Electric Company. { | 1,180,000 | 100 00 | 1,180,000 00 | } | June 6 |
| | 100,000 ² | 10 00 | 100,000 00 | | |

¹ Par value, \$50.² Employees' stock.³ Preferred stock.⁴ Par value, \$25.

PETITION OF THE PROVINCETOWN LIGHT AND POWER COMPANY.

These are two applications by the Provincetown Light and Power Company, the first for the approval of the issue of original stock of the par value of \$45,000, and the second, of additional stock of the par value of \$25,000, for the purchase of the property now owned by the Provincetown Light and Power Associates, a voluntary association, for additions to the said plant and for a suitable working capital.

This corporation was organized on Aug. 6, 1914, with an authorized capital of \$45,000, for the purpose of "generating, manufacturing, storing, transmitting, furnishing, purchasing, selling, supplying, distributing, and dealing in electricity in Provincetown and in any or all other cities, towns or places in the Commonwealth of Massachusetts, for light, heat, power, and any other uses or purposes not prohibited by law; erecting, buying, selling or otherwise acquiring, leasing, operating and maintaining power plants, works, machinery, poles, wires, lines, conduits, equipment and other apparatus for the manufacture, storage, transmission, supply and distribution of electricity for any or all of the foregoing purposes; acquiring such public franchises and purchasing, or otherwise acquiring, leasing, using and holding such real and personal property as may be necessary, useful or convenient to the corporation for the purposes aforesaid; and in general engaging in the business of furnishing electrical energy and in connection therewith doing all things necessary, convenient or incidental to said business in any way or manner not prohibited by law." Its incorporators represent the persons who organized in 1913 an association known as the Provincetown Light and Power Associates, for the purpose of acquiring at foreclosure sale the property mortgaged by the Cape Light, Heat and Power Company to secure an issue of bonds. It is claimed that the property so acquired cost the Associates, including the compensation and expenses of those who examined the property and conducted the negotiations, the sum of \$23,270. The property acquired was valued by an experienced engineer at \$27,165. Since its purchase it has been operated by the Associates, and between August, 1913, and June 30, 1915, they claim to have expended upon additions to

it the further sum of \$34,440. The corporation proposes to purchase from the Associates as of June 30, 1915, all of their property, exclusive of quick assets, for its cost to them, and to issue certain additional stock for working capital.

Since the Associates purchased the property, they have installed a steam turbo generator in the plant of the Cape Cod Cold Storage Company, and the station acquired through the foreclosure proceedings has been shut down with little likelihood of any further utility save as a reserve. The building in which the latter is housed is upon leased land, and the lease has about eight years more to run. Negotiations are now in progress for the purchase of the reversion. The building stands in the appraisal at \$5,310, and its equipment at \$12,593. No allowance was made in the appraisal for its possible abandonment at the end of the term. During the past year the gross earnings of the Associates have been about \$13,000.

In view of the foregoing facts, and after a consideration of the property involved and its cost to the present owners, the Board is of the opinion that the plant to be acquired, together with a suitable working capital, may be represented by the stock hereinafter approved. The authorized capital of the corporation, however, is but \$45,000, and this amount of stock must first be issued so as to enable the stockholders to vote to increase the stock to the full amount of \$50,000.

The following is therefore adopted: —

On the petitions of the Provincetown Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of original capital stock of the par value of \$45,000 and additional stock of the par value of \$25,000 for the objects named in said petitions, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Provincetown Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 600 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the purchase of the plant of the Provincetown Light and Power Associates used in the generation, distribution and sale of electricity in Provincetown, and including all property formerly owned by the Cape Light, Heat and Power Company and acquired through the foreclosure of its bonds and all additions made thereto

by such Associates, and for a working capital; said plant to be acquired free and clear of all encumbrances and without the creation or assumption of any debt; and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Jan. 13, 1916.)

E. C. Mason, for the company.

PETITION OF THE SALISBURY WATER SUPPLY COMPANY.

This is an application by the Salisbury Water Supply Company for the approval of the issue of additional capital stock of the par value of \$25,000 and of bonds of the par value of \$25,000 for the payment of its outstanding notes and other corporate indebtedness already incurred or to be incurred.

The company received its charter on March 31, 1915, and on May 24, 1915, the Board approved of the issue of common stock to the par value of \$35,000, preferred stock of the par value of \$35,000 and bonds to the amount of \$70,000 secured by a first mortgage of its franchise and property. The proceeds of the common stock were to be applied to the acquisition of the property of the Artesian Water Company, and those of the preferred stock and bonds to "the acquisition of the land, buildings, machinery, mains, sewers and other equipment and appliances more particularly set forth and enumerated in a certain agreement dated April 10, 1915, between Charles N. Taylor and said company, a copy whereof is filed with said Board." Since that approval the securities authorized have been issued, the property of the Artesian Water Company has been transferred and the other property in question has been acquired. The hydrants required by a contract with the town of Salisbury were installed by July 1, 1915.

On Nov. 20, 1915, the company had outstanding promissory notes to the amount of \$40,000. These represented amounts claimed to have been expended for commissions on the sale

of the securities previously approved, legal and other expenses incidental to the organization of the corporation, the acquisition of its property and a profit to the contractor. The additional \$10,000 asked for is to cover certain expenses already incurred but not represented in the notes, interest during construction and the expense of disposing of the additional securities for which approval is sought.

Of the outstanding notes \$20,000 were borrowed just prior to the filing of the application, and the proceeds were devoted to the payment of certain legal services performed in connection with the organization of the corporation and the acquisition of its property, and the balance turned over to the contractor. It appeared that the agreement with Charles N. Taylor to which allusion was made in the former decision was cancelled. Mr. Taylor was one of the incorporators, and is a contractor and engineer for water works construction. His arrangement with the other incorporators, in lieu of the contract, was that he should be paid the fair value of installing the proposed system.

Upon a consideration of the cost of the requisite land and rights of way and the labor and materials furnished in performing the work, and of the character and scope of the services rendered in designing and supervising the work, the Board is convinced that the bonds and preferred stock already authorized therefor represent fully its fair value. In addition, however, the company has expended certain amounts aggregating somewhat more than \$700 for incidental expenses in connection with its incorporation and the acquisition and mortgaging of its property, and \$15,500 in commissions on the sale of its securities, including \$5,000 of the common stock. While the plant was completed last fall, the company will not realize any substantial earnings from its new property until the coming summer season, and meantime it will have paid interest and preferred dividends on the capital already raised for nearly a year. To the extent and upon the conditions hereinafter expressed these items may be represented in capital stock.

The following is therefore adopted: —

On the petition of the Salisbury Water Supply Company, pursuant to the provisions of chapter 243 of the Special Acts of the year 1915, for

the approval of an issue of additional capital stock of the par value of \$25,000 and of bonds of the par value of \$25,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Salisbury Water Supply Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 100 shares of common and 100 shares of preferred stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Nov. 20, 1915, and to no other purpose; and that to provide for the extinguishment of commissions on the sale of securities the company shall lay aside in equal yearly instalments out of its earnings, before dividends are paid on its common stock, such amounts as shall be sufficient to call and retire on or before ten years from the date hereof its first mortgage bonds to the amount of \$10,000 at par.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Newburyport News," a newspaper published in the city of Newburyport. (Feb. 10, 1916.)

PETITION OF THE CAMBRIDGE GAS LIGHT COMPANY.

This is an application by the Cambridge Gas Light Company for the approval of an issue of additional capital stock of the par value of \$120,000 for the payment of existing indebtedness incurred for additions to and extensions of its plant.

Between Oct. 31, 1913, and Dec. 31, 1915, the net additions to the company's plant appear to have cost over \$385,000, principally in the construction of a new holder. This expenditure is represented in its promissory notes which were outstanding on the latter date to the amount of \$400,300.

The following is therefore adopted: —

On the petition of the Cambridge Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of

\$120,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 1,200 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Feb. 12, 1916.)

A. E. Pillsbury, for the company.

PETITION OF THE RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

This is an application by the Randolph and Holbrook Power and Electric Company for the approval of an issue of new capital stock of the par value of \$140,000 for the purchase of the property, franchises, permits, rights and grants now owned by the Randolph and Holbrook Light and Power Associates, a voluntary association, for additions to the said plant now being or about to be made, and to provide a suitable working capital for the corporation.

This corporation is an electric company organized under the general law on July 2, 1915, with an authorized capital of \$150,000. Its incorporators represent a voluntary association known as the Randolph and Holbrook Light and Power Associates, which was organized on Aug. 3, 1914, and assumed an agreement for the purchase of the electric plant and property formerly owned and operated by the late Charles Doughty under the name of the "Randolph and Holbrook Electric Light Company," and on Jan. 1, 1912, leased to and thereafter operated by Harold L. Daggett. When this lease was made an

inventory was taken and the electric property leased was subsequently valued at \$40,483 and the real estate at \$33,593, a total of \$74,076. Since this lease, and up to June 30, 1915, it is claimed that expenditures upon the plant, mostly upon the distribution system, have amounted to \$47,543. It was proposed to devote the proceeds of the capital, whose approval is sought, to the purchase, for \$121,619, of the property and plant in question, and of certain meters and transformers for \$4,910, and the balance for a working capital.

The generating station included in the lease to Daggett is a part of the factory property of the late Charles Doughty. After the lease electricity was purchased from the Weymouth Light and Power Company, and there is little likelihood of the generating apparatus being further used, save in emergencies. The boilers, however, supply steam to the shops on the premises, and are operated by the tenants for this purpose, and in consequence the station is available at all times for such emergencies. In the appraisal mentioned the land is carried at \$7,000, the buildings at \$26,593 and the steam and electric plants at \$11,415 and \$7,700, respectively. After the application was filed, \$20,000 of the amount asked for was withdrawn as representing property not needed by the new company for the manufacture or distribution of electricity. During the past year the earnings of the Associates have exceeded \$25,000. The meters and transformers in question are already installed upon the Randolph and Holbrook lines, but are owned and were furnished by the Weymouth company.

After a consideration of the foregoing facts and of the value and utility to this new company of the property to be acquired, the Board is of the opinion that the amount of permanent capital to be issued to represent it and a suitable working capital should not exceed the number of shares hereinafter approved.

The following is therefore adopted: —

On the petition of the Randolph and Holbrook Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of new capital stock of the par value of \$140,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Randolph and Holbrook Power and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 49 shares to the purchase from the Weymouth Light and Power Company of the transformers and meters owned by it but installed on the lines in Randolph and Holbrook, and the proceeds of 951 shares to the purchase, free and clear of all encumbrances, of the plant and property of the Randolph Light and Power Associates described in a lease from Charles W. Sabine, Jr., executor of the will of Charles Doughty, to Harold L. Daggett, dated Nov. 29, 1911, a copy whereof is filed with the Board, and all additions thereto, and for a working capital. (March 10, 1916.)

E. C. Mason, for the company.

PETITION OF THE CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

This is an application by the Citizens' Gas, Electric and Power Company of Nantucket for the approval of an issue of additional capital stock of the par value of \$14,000 for the purpose of paying indebtedness already incurred in making extensions and alterations of its plant.

On Jan. 1, 1916, the company had outstanding promissory notes to the amount of \$16,250. Between Dec. 31, 1906, and Jan. 1, 1916, the net additions to the company's plant appear to have exceeded \$21,000, towards which \$6,000 were provided from an issue of bonds approved as of the earlier date. Of this amount over \$12,600 have been expended during the past two years under the direction of the present management, chiefly upon the electric plant.

The following is therefore adopted: —

On the petition of the Citizens' Gas, Electric and Power Company of Nantucket, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$14,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Citizens'

Gas, Electric and Power Company of Nantucket, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 140 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Jan. 1, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 10, 1916.)

PETITION OF THE ATTLEBORO GAS LIGHT COMPANY CORPORATION.

This is an application by the Attleboro Gas Light Company Corporation for the approval of an issue of additional capital stock of the par value of \$58,000 for the purpose of paying indebtedness and of making additions to and alterations in the plant buildings, machinery and street mains.

On Feb. 1, 1916, the company had outstanding promissory notes to the amount of \$25,000. A portion of this debt was due to the recent purchase of a large tract of land as a site for new works. The company has, however, determined meantime not to build new works, but to purchase gas from the Taunton Gas Light Company, and the land in question will probably never be utilized for the purpose for which it was bought. The balance of the notes to the amount of \$16,000 represent expenditures upon additions to the mains and meters for which no other resources have been available.

The present management proposes to build a high-pressure main to the Norton boundary to connect with the pipe line which the Taunton company is to construct through Norton for the supply of Mansfield, and to erect an additional holder upon the site of the present Attleboro works with the necessary incidental structures and apparatus. The estimated cost of this construction, including some extensions of the distributing mains, is approximately \$90,000.

The following is therefore adopted: —

On the petition of the Attleboro Gas Light Company Corporation, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$58,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Attleboro Gas Light Company Corporation, in conformity with all the requirements of law relating thereto, at the price of \$150 a share, as determined by its directors, of 580 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 106 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Feb. 1, 1916, and the proceeds of 474 shares to the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Attleboro Sun," a newspaper published in the city of Attleboro. (March 20, 1916.)

PETITION OF THE FRANKLIN ELECTRIC LIGHT COMPANY.

This is an application by the Franklin Electric Light Company for the approval of an issue of additional capital stock of the par value of \$10,000 for the payment of liabilities incurred for additions and extensions to its plant and property.

On May 16, 1913, the Board approved an issue of additional capital stock by this company, the proceeds of which to the amount of \$7,000 were to be devoted to the cost of additions to its plant made subsequent to Feb. 28, 1913. Since the latter date and prior to Dec. 31, 1915, the company appears to have expended for that purpose somewhat more than \$32,000. On Dec. 31, 1915, its promissory notes outstanding amounted to \$29,500.

The following is therefore adopted: —

On the petition of the Franklin Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for

the approval of an issue of additional capital stock of the par value of \$10,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Franklin Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 100 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Daily Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (March 20, 1916.)

PETITION OF THE LUDLOW ELECTRIC LIGHT COMPANY.

This is an application by the Ludlow Electric Light Company for the approval of an issue of additional capital stock of the par value of \$9,000 for the payment of its floating indebtedness incurred for new constructions, extensions and permanent improvements.

Since the issue of this company's original capital stock on Sept. 25, 1914, and the devotion of the proceeds to the purchase of the electric lines of the Ludlow Manufacturing Company, it has erected a high-tension line to the Chicopee boundary for the purpose of obtaining electricity from the Turners Falls Power and Electric Company, and a transformer station in Ludlow, and has made some extensions of its distributing system. These additions have cost somewhat more than \$15,000. On Dec. 31, 1915, the company had outstanding promissory notes to the amount of \$19,500.

The following is therefore adopted: —

On the petition of the Ludlow Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of

\$9,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Ludlow Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 90 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Springfield Daily Republican," a newspaper published in the city of Springfield. (March 20, 1916.)

PETITION OF THE GLOUCESTER GAS LIGHT COMPANY.

This is an application by the Gloucester Gas Light Company for the approval of an issue of additional capital stock of the par value of \$117,000 for the payment of the floating indebtedness of the company incurred in the enlargement of its plant and extensions of its distributing system, and also for further proposed enlargements and extensions thereof.

The last approval of stock for this company was on Dec. 7, 1903, and provided funds to the amount of \$90,000 to take care of its floating debt of \$75,000 outstanding on Oct. 30, 1903, and for future additions to its property. Considerably more than this balance was subsequently expended upon its plant out of surplus earnings and borrowed money, and by June 30, 1910, another floating debt of \$23,500 had been created therefor. In the fall of that year the present owners acquired control of the company, and between June 30, 1910, and Oct. 26, 1915, the further expenditures upon the plant aggregated substantially \$65,000. The company had outstanding on the last-named date promissory notes to the amount of \$108,000, a part of which, however, appear to have been issued to provide money for the payment of dividends declared since June 30,

1910. Moreover during the last-named period, by reason of the dividends paid, no earnings have been available for depreciation aside from current repairs and renewals. Certain street extensions about to be made at the time the application was filed were estimated to cost \$9,000.

The directors of the company have fixed \$62.50 a share (on a par value of \$50) as the price at which the new shares shall be offered to the stockholders. In 1903 the market value of the stock then approved was determined, as required by law, to be \$90 a share, and was offered to and taken by the stockholders at that price. The company was then earning and paying dividends at the rate of 12 per cent. a year. Since 1903 its regular dividends have continued at the same rate, save during the years 1905, 1906 and 1907, when but 10 per cent. was paid. The two extra dividends which have been paid since 1910, aggregating 15 per cent., may be disregarded in the discussion of the price of the stock because not earned. In 1910 the stock was acquired by its present owners, the Massachusetts Lighting Companies, a voluntary association issuing without any public supervision its own common and preferred shares based chiefly on the securities of this and certain other gas and electric companies of the State. In consequence, the stock of the Gloucester company has since 1910 been withdrawn from the market, and the new shares which it is now proposed to issue will have to be offered to, and doubtless will be taken by, the association, and will not reach investors save indirectly by further issues of the shares of the association. The notes outstanding are owned by the association, and at the time of the hearing bore $5\frac{1}{2}$ per cent. interest. There was no evidence of any change in the policy of the directors with respect to the rate of dividend to be hereafter paid, although doubt of the company's ability to continue the present dividend was admitted. But, however this may be, it is obvious that what is proposed is the conversion of the existing $5\frac{1}{2}$ per cent. notes into stock which there is every reason to expect will receive at the issue price proposed a return considerably in excess of the cost of carrying its present debt. In the opinion of the Board the price fixed by the directors is materially lower than would, if the company were independent of the holding association, insure a ready

market for the new shares, and is so low as to be inconsistent with the public interest.

The following is therefore adopted: —

On the petition of the Gloucester Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$117,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose of which such issue is authorized, taking into consideration the resources of the company available or which might have been available for said purpose, it is —

Ordered, That the Board hereby approves of the issue by the Gloucester Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$75 a share, as determined by the Board under the provisions of section 43 of said chapter, of 1,300 shares of new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,180 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915, and the proceeds of 120 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 27, 1916.)

Guy W. Cox, for the company.

PETITION OF THE NORTHAMPTON GAS LIGHT COMPANY.

This is an application by the Northampton Gas Light Company for the approval of an issue of additional capital stock of the par value of \$54,500 for the payment of the floating indebtedness of the company incurred in the enlargement of its plant and extension of its distributing system.

At the hearings the city of Northampton was represented by the city solicitor, who appeared in opposition to the proposed issue.

The last approval of stock for this company was on Oct. 7, 1907, and provided funds to the amount of \$26,400, of which \$17,490 were to be devoted to the payment of its floating debt outstanding on June 30, 1907, and \$8,910 to the cost of additions to plant subsequent to that date. Besides the aforesaid \$8,910 considerably more was expended on the plant out of earnings in the period between June 30, 1907, and June 30, 1910, when the company had no floating debt and was only liable for its current accounts payable. At the close of that year the present owners, the Massachusetts Lighting Companies, acquired control of the stock. Between June 30, 1910, and Oct. 26, 1915, further expenditures upon the company's plant and property (including the purchase of the land hereinafter referred to) have aggregated \$48,000. The company had outstanding on Oct. 26, 1915, promissory notes to the amount of \$63,500. Subsequently the company's floating debt was increased by \$1,000, one-half of which had been spent prior to the hearing, it was claimed, for construction purposes.

About four years ago, the Light, Heat and Power Corporation, a company controlled by the same owners, bought a tract of land adjoining the gas company's works for which it paid in the neighborhood of \$17,850, and subsequently sold to the gas company for \$24,756.43. A part of this tract the latter company has, since Oct. 26, 1915, agreed to sell to the city for \$10,000. Pending the hearings restitution was made by the Light, Heat and Power Corporation of the profit taken in connection with the original purchase of the land in question, and, after deducting the amounts realized from the foregoing sale and the return of said profit, the balance of the plant expenditures since June 30, 1910, which remains unprovided for, amounts to \$31,000. Certain of the expenditures, however, were necessitated by a reconstruction of a portion of the plant, and many of them were made through the medium of the Light, Heat and Power Corporation in a manner to yield the owners of the gas light company's stock a substantial profit over and above the actual cost of the labor and materials in the open market.

In view of the foregoing facts, and upon a consideration of the character and fair cost of the additions made by the com-

pany to its plant, the Board is of the opinion that to the extent hereinafter authorized the existing floating debt may be represented in capital stock.

The following is therefore adopted: —

On the petition of the Northampton Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$54,500 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, taking into consideration the resources of the company available or which might have been available for said purpose, it is —

Ordered, That the Board hereby approves of the issue by the Northampton Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$28.75 a share, as determined by its directors, of 905 shares of new capital stock of the par value of \$25 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Daily Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (March 27, 1916.)

Guy W. Cox, for the company.

T. J. Hammond, for the city.

Amendment of Order.

Whereas, By a decision adopted on March 27, 1916, the Board approved of the issue by the Northampton Gas Light Company, at the price of \$28.75 a share, of 905 shares of new capital stock of the par value of \$25 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915; and

Whereas, In assigning its reasons for said decision, the Board said, "Between June 30, 1910, and Oct. 26, 1915, further ex-

penditures upon the company's plant and property (including the purchase of the land hereinafter referred to) have aggregated \$48,000;" and

Whereas, It now appears that the purchase price of the land referred to in said decision was not to the extent of \$15,010 included in said sum of \$48,000, but was carried in the said company's accounts as an "investment;"

Now, Therefore, It is —

Voted, That so much of said order as relates to the amount of stock authorized by the Board to be issued by said company is hereby amended so as to read as follows: —

Ordered, That the Board hereby approves of the issue by the Northampton Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$28.75 a share, as determined by its directors, of 1,427 shares of new capital stock of the par value of \$25 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 26, 1915, and to no other purpose. (April 3, 1916.)

PETITION OF THE EASTERN MASSACHUSETTS ELECTRIC COMPANY.

This is an application by the Eastern Massachusetts Electric Company for the approval of an issue of original capital stock of the par value of \$250,000, the proceeds thereof to be used in paying the expenses of incorporation, acquiring the necessary property and rights for, and constructing and equipping, transmission lines connecting the plants of Salem Electric Lighting Company at Salem, Malden Electric Company at Melrose and Suburban Gas and Electric Company at Revere, and providing a proper working capital.

This corporation is an electric company organized on Aug. 30, 1915, under the provisions of chapter 742 of the Acts of the year 1914, with an authorized capital of \$250,000. Its incorporators represent the trustees of a voluntary association known as the North Boston Lighting Properties, who own or control the stocks of the three other companies above named. The new company has secured substantially all the private rights of way and locations for street crossings necessary for the construction

of a high-tension transmission line from a point on Highland Avenue in the outskirts of Salem, through Salem, Peabody, Lynn, Lynnfield, Wakefield and Saugus to a point on the Melrose-Saugus line. At the termini indicated substations are to be erected for receiving or delivering the electricity to be transmitted. From them the line is to extend at the Salem end through underground conduits of the Salem Electric Lighting Company to its power station on tidewater, and at the Melrose end overhead to Heyward Street and thence through underground conduits of the Malden and Suburban companies to their respective stations. The cables for the underground extensions are to be furnished and owned by the new company, but are to be installed, operated and maintained by the old companies through whose territories they respectively pass.

The line is designed for operation at 22,000 volts, and is to have a double circuit. The overhead construction is over 9 miles in length, and the underground about $1\frac{1}{2}$ miles in Salem and about 4 miles in Melrose, Malden and Revere. The estimated cost of the line, including the rights of way and organization expenses, exceeds \$250,000. Most of the rights of way have already been acquired, and much of the material of the line has been contracted for. But as the company will have no occasion, so far as its present plans were disclosed, for any additional capital outlay, it seems more expedient to authorize at this time an issue of stock merely on account of the estimated cost, and postpone, until its completion and known actual cost, approval of the balance of the stock necessary therefor.

The importance of the new line to the future destinies of the three plants which it will connect is manifest. Its justification must rest upon its resulting in a more economical and efficient supply of electricity for all three of the communities served, taking into account the existing, as well as the new, investments. There was some discussion at the hearing as to whether or not, assuming the expediency of linking these three stations by the proposed line, the public interest would be better served by its ownership by this new corporation or by one of the existing corporations. This is, however, a matter in which the promoters of the new corporation have freely chosen their own

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course, and in the opinion of a majority of the Board it is not open for discussion in the present proceeding. It is mentioned so that it may be clearly understood that the majority have expressed no opinion with respect to it, but have reserved it for consideration whenever it may become involved in the rates or other public relations of either or all of the three companies in question.

The following is therefore adopted: —

On the petition of the Eastern Massachusetts Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of original capital stock of the par value of \$250,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Eastern Massachusetts Electric Company, in conformity with all the requirements of law relating thereto, of 1,250 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of obligations incurred by the company in the construction of transmission lines connecting the plants of the Salem Electric Lighting Company at Salem, Malden Electric Company at Melrose and Suburban Gas and Electric Company at Revere, and to no other purpose. (April 17, 1916.)

B. N. Johnson, for the company.

Dissenting Opinion of Commissioner Schaff.

I am unable to join my colleagues in approving the capital asked for, for the reason that it is the creation of a distinctly superfluous public service corporation, since under section 128, chapter 742 of the Acts of 1914, the Salem Electric Lighting Company, from which the supply of electricity is to be bought, is fully authorized, subject to the Board's approval, to construct the lines in question. Moreover, the creation of this corporation is a departure from the policy of the State in this, that there is no opportunity for direct appeal by the people whom it serves and is inconsistent with the declared policy of the Board in the "Sliding Scale" case now before the Legislature, which is urged to pass an act compelling the Boston Consolidated Gas Company to free itself from its ties with the

Massachusetts Gas Companies, a voluntary association. The Eastern Massachusetts Electric Company will be in the hands of a like voluntary association, known as the North Boston Lighting Properties, which owns and controls the stock of the Salem, Malden and Suburban companies. It will have no customers save its fellow subsidiaries of the North Boston Lighting Properties, and it may fairly be predicted that it will absorb the surplus profits of the subsidiary companies, which should go to writing off so much of the dead capital in the Malden and Suburban companies as it duplicates. The State has extended every reasonable power and facility for corporations to unite for their own and the public's welfare, and circumstances being such as they are, there is no justifiable reason, it seems to me, for a go-between corporation, and especially one of this character.

MORRIS SCHAFF,
Commissioner.

PETITION OF THE NEWBURYPORT GAS AND ELECTRIC COMPANY.

This is an application by the Newburyport Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$57,000 for the payment of the floating indebtedness already incurred for new constructions, extensions and permanent improvements to its plant and property.

The last approval of stock for this company was on June 16, 1905, in which, after making provision for its floating debt, \$15,000 of the proceeds of the stock authorized were to be devoted to certain additions to the gas plant made subsequent to April 1, 1905. Between that date and June 30, 1915, besides these additions the company has expended upon its property over \$140,000 and had outstanding on the latter date promissory notes to the amount of \$72,500. Shortly after June 30, 1915, the control of the company passed to new owners, and they decided upon and began the erection of a new electric generating station and have also extended the company's lines into West Newbury. Upon these and other minor additions to the plant they have expended, since June 30, 1915, over \$57,000. On March 31, 1916, the company had outstanding promissory notes to the amount of \$125,000.

The following is therefore adopted:—

On the petition of the Newburyport Gas and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for approval of an issue of additional capital stock of the par value of \$57,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Newburyport Gas and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$130 a share, as determined by its directors, of 570 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 31, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Newburyport News," a newspaper published in the city of Newburyport. (June 6, 1916.)

PETITION OF THE TURNERS FALLS POWER AND ELECTRIC COMPANY.

This is an application by the Turners Falls Power and Electric Company for the approval of an issue of additional common stock of the par value of \$1,180,000 and of employees' stock of the par value of \$100,000 for the payment of indebtedness now or hereafter incurred for new constructions, extensions and permanent improvements to its plant and property.

On March 11, 1915, the Board approved of the consolidation of the Turners Falls Company with the Turners Falls Power and Electric Company. (formerly the Amherst Power Company). In the consideration of that consolidation a comprehensive exhibit of the physical property and financial history and condition of the two companies was made up to Dec. 31, 1914. The consolidation was not effected until April 15, 1915, but the result was simply to merge the properties and their outstanding liabilities, both debt and capital stock. At the

time of the consolidation the Turners Falls Company was in the midst of an enlargement of its hydro-electric development at Turners Falls, and on Dec. 31, 1914, it had already expended upon this new work over \$1,500,000. Meantime the work then in progress has been completed, the remaining section of its dam has been rebuilt and its height increased, and the company is now engaged in adding another section and unit to its new power station. On this work it appears to have expended considerably more than \$1,500,000 between Dec. 31, 1914, and March 31, 1916, and has also made substantial additions to its transmission lines and other equipment and property. On the latter date there were outstanding promissory notes to the amount of \$1,625,000.

So far as the Board is informed this is the first instance of the exercise of the powers to issue employees' stock granted by sections 32, 33 and 34 of chapter 742 of the Acts of the year 1914, originally appearing in chapter 209 of the Acts of the year 1886. In substance these are that a company may issue stock to be held only by its employees, the shares of which shall be of a par value of \$10 each and of an aggregate par value not exceeding two-fifths of the company's outstanding capital stock. Such shares may be paid for in monthly installments of \$1 a share, and are entitled to dividends at the same rate as declared on the common stock. But they cannot be sold and transferred save to another employee or to the corporation itself, and it is authorized to prescribe in its by-laws the number of shares to be held by any one employee and a method of transfer and redemption of stock held by a person who ceases to be an employee. In this case the company has placed the limit at not exceeding 200 shares for each employee, and has provided for redemption at par upon thirty-day notice from an employee or his legal representative in case of his decease, and for a compulsory sale at par to the company or another employee if, in the event of death, stock is not redeemed or sold to another employee within two years, or, in the event of termination of employment, within three months. It is also provided that an employee shall have one vote for each 10 shares held by him. Obviously, in case of an increase of capital, the requirement of offering the additional stock to existing stock-

holders does not apply to holders of employees' stock. On the other hand, the other requirements do apply and especially that the proceeds must be devoted to the same purposes as the proceeds of common or preferred stock.

As already indicated, the legislative sanction has long been given to the issue of such stock; and the Board at the hearing was impressed with its possible advantages over certain of the so-called welfare or profit-sharing plans for enlisting the interest of employees in the companies they serve. By means of such stock employees have an opportunity, as a matter of right and not of selection, save the continuance of their employment, to become financially interested in the property to whose prosperity they are contributing. While the restrictions upon the transfer of such stock imposed by the statute, and apparently necessary to keep it strictly an employees' stock, limit materially the market in case of sale, yet the right of redemption, practically in preference to all other stockholders, gives unusual security to the stock, and therefore affords an additional incentive for employees to choose this investment for their savings.

The following is therefore adopted: —

On the petition of the Turners Falls Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of the issue of additional common stock of the par value of \$1,180,000 and of employees' stock of the par value of \$100,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amounts of stock are reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Turners Falls Power and Electric Company, in conformity with all the requirements of law relating thereto, of 11,800 shares of common stock of the par value of \$100 each, at the price of \$100 a share, as determined by its directors, and of 10,000 shares of employees' stock of the par value of \$10 each, at the price of \$10 a share, as determined by its directors; the proceeds of both classes of stock to be applied to the payment and cancellation of equal amounts of the obligations of the company represented by its promissory notes outstanding on March 31, 1916, and to no other purpose.

And if any shares of said common stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such common shares shall

be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (June 6, 1916.)

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

This is an application by the Greenfield Electric Light and Power Company for the approval of an issue of employees' stock of the par value of \$50,000, the proceeds to be applied to the payment of indebtedness now or hereafter incurred for new constructions, extensions and permanent improvements to its plant and property, and to the acquisition of employees' stock in accordance with its by-laws.

Between June 30, 1915, and April 30, 1916, the company appears to have expended upon additions to plant, in excess of the proceeds of the stock heretofore approved therefor, more than \$70,000. On the latter date it had outstanding promissory notes to the amount of \$110,000.

The issue of employees' stock has been considered recently in approving capital for the Turners Falls Power and Electric Company. The terms upon which the stock in the present case is to be issued are identical and do not require further discussion here. It is proposed, however, that in this case the proceeds may be devoted, not only to plant additions, but also to the acquisition of employees' stock as provided in the by-laws. Questions relative to the status of redeemed employees' stock, the source of the funds for such redemption and its reissue after redemption may well stand until the contingency arises. Upon its original issue, however, the proceeds of such stock should be applied to the same purposes as in the case of common or preferred shares.

The following is therefore adopted: —

On the petition of the Greenfield Electric Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of the issue of employees' stock of the par value of \$50,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$10 a share, as determined by its directors, of 5,000 shares of employees' stock of the par value of \$10 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on April 30, 1916, and to no other purpose. (June 22, 1916.)

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This is an application by the Worcester Electric Light Company for the approval of an issue of additional capital stock of the par value of \$200,000 for the purpose of paying outstanding indebtedness incurred for additions to plant, and also for increasing the capacity of its generating station and adding to its street lighting equipment.

Between Oct. 31, 1914, and May 31, 1916, the company's expenditures upon additions to its plant have considerably exceeded the promissory notes which were outstanding on the latter date to the amount of \$270,000. It had also on that date contracted for machinery and equipment for a substantial increase in the generating capacity of its station, and had placed orders for the installation of 150 additional luminous arc lamps in its street lighting system. This new work, exclusive of certain miscellaneous equipment and line extensions, was estimated to cost over \$250,000.

The following is therefore adopted: —

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$200,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,350 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on May 31, 1916, and the proceeds of 650 shares

to the payment of the cost of additions to plant made subsequent to said thirty-first day of May.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Daily Telegram," the "Worcester Gazette" and the "Worcester Post," newspapers published in the city of Worcester. (July 10, 1916.)

Geo. T. Dewey, for the company.

PETITION OF THE NORTON POWER AND ELECTRIC COMPANY.

This is an application of the Norton Power and Electric Company for the approval of an issue of original capital stock of the par value of \$8,000 for the purchase of the property, franchises, permits, rights and grants owned by the Norton Electric Light and Power Company, to pay for certain additions thereto and to provide a suitable working capital.

The first-named corporation is an electric company organized on May 12, 1916, under the general law, with an authorized capital of \$8,000. The last-named company, which has heretofore distributed and sold electricity in the town of Norton, was on April 10, 1916, adjudged a bankrupt. In the bankruptcy proceedings its plant was appraised at \$6,933. Upon the petition of the trustee in bankruptcy the referee has approved of the private sale of its property to the first-named company for the sum of \$5,800, plus \$275 for certain improvements and additions thereto since Jan. 1, 1916, and the court and other fees and expenses incidental to the bankruptcy proceedings, estimated at not less than \$683. The new company has also determined upon certain extensions of the existing lines, the estimated cost of the one to be immediately undertaken exceeding \$1,000. The old company has been purchasing electricity from the Norton & Taunton Street Railway Company. The incorporators of the new company control the Union Light and Power Company, which is already supplying

electricity to the municipal plant of Mansfield. It is proposed to extend this line for the supply of the new company.

The following is therefore adopted:—

On the petition of the Norton Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of original capital stock of the par value of \$8,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Norton Power and Electric Company, in conformity with all the requirements of law relating thereto, of 80 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 68 shares to the acquisition, free and clear of incumbrances, of the plant and property of the Norton Electric Light and Power Company now in the possession or control of its trustee in bankruptcy and shown in the schedule of its property on file in the bankruptcy court, and the proceeds of 12 shares to the payment of the cost of additions to plant made subsequent to July 1, 1916. (July 10, 1916.)

E. C. Mason, for the company.

PETITION OF THE HINGHAM WATER COMPANY.

This is an application by the Hingham Water Company for the approval of an issue of additional capital stock of the par value of \$200,000 to pay floating indebtedness already incurred for new construction, extensions and permanent improvements to its plant and property, and for such further construction, extensions and improvements as are now necessary for the increased demands of its territory.

The company has outstanding capital stock to the amount of \$300,000. By section 1 of chapter 482 of the Acts of the year 1914 it was authorized to increase its capital stock to \$500,000, but by the provisions of chapter 787 of the acts of the same year all stock thereafter issued requires the approval of this Board.

On June 30, 1916, it had outstanding promissory notes to the amount of \$28,535, which appear to represent expenditures upon its plant not otherwise provided for and incurred prin-

cipally during the year then ending. Extensions of its mains in Hingham and Hull during the present year, and especially in the new section of State road in Hingham, are estimated to cost over \$70,000. Other extensions in these towns are anticipated by the company, but will not be undertaken during the present year, and possibly not during the year to come.

The following is therefore adopted:—

On the petition of the Hingham Water Company, pursuant to the provisions of chapter 787 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$200,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Hingham Water Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 285 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1916, and the proceeds of 715 shares to the payment of the cost of extensions of its mains in Hingham and Hull subsequent to said thirtieth day of June.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Aug. 17, 1916.)

Chas. B. Barnes, for the company.

PETITION OF THE MILFORD ELECTRIC LIGHT AND POWER COMPANY.

This is an application by the Milford Electric Light and Power Company for the approval of an issue of additional capital stock of the par value of \$62,500 for the payment of the floating indebtedness of the company incurred for additions to its plant and distributing system, and also for further proposed additions thereto.

On June 30, 1916, the company had outstanding promissory notes to the amount of \$69,300. Since the last approval of securities its expenditures upon its plant in excess of the provision then and meantime made therefor have exceeded \$50,000. It has recently arranged for the purchase of electricity from the New England Power Company. The completion of the necessary transmission line and of a transformer station and extensions of its distributing lines during the present season are estimated to cost over \$27,000.

The following is therefore adopted: —

On the petition of the Milford Electric Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of 1914, for the approval of an issue of additional capital stock of the par value of \$62,500 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Milford Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 625 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 500 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1916, and the proceeds of 125 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provision of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Aug. 18, 1916.)

Guy W. Cox, for the company.

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

This is an application by the New Bedford Gas and Edison Light Company for the approval of an issue of additional capital stock of the par value of \$318,000 for the purpose of paying

existing indebtedness incurred for permanent additions to its plant or for additions and extensions to the plant which may be required in the immediate future.

The company has begun and partially erected a new electric generating station. With the generating equipment already installed or to be removed from the old to the new station, and certain generating equipment which has been contracted for, the new station will have a capacity of 37,000 kilowatts. The estimated cost of completing the work now in progress or under contract considerably exceeds \$1,700,000. Of this amount over \$615,000 had been expended up to Sept. 1, 1916, exclusive of \$125,000 for additional land for the new station. When the new station is in operation the old station will be dismantled and charged off, and such adjustment in the company's accounts should be made so that only the cost of the net increase in the company's generating capacity shall be represented in its permanent capital.

The following is therefore adopted: —

On the petition of the New Bedford Gas and Edison Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$318,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the New Bedford Gas and Edison Light Company, in conformity with all the requirements of law relating thereto, at the price of \$225 a share, as determined by its directors, of 3,180 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company incurred in the construction of its new electric generating station subsequent to Sept. 1, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "New Bedford Evening Standard" and the "New Bedford Morning Mercury," newspapers published in the city of New Bedford. (Nov. 7, 1916.)

PETITION OF THE SHIRLEY ELECTRIC COMPANY.

This is an application by the Shirley Electric Company for the approval of an issue of additional capital stock of the par value of \$27,500 of which one-half shall be common and one-half preferred, for the payment and cancellation of its outstanding promissory notes.

On Sept. 18, 1916, the company had outstanding promissory notes to the amount of \$41,450. Between Oct. 30, 1915, and Sept. 18, 1916, it had constructed a high-tension line over a private right of way from Shirley to Pepperell, and it has also extended and reconstructed portions of its distribution system in Shirley. Its expenditures for the several purposes may properly be represented by the stock for whose issue approval is sought.

The following is therefore adopted: —

On the petition of the Shirley Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$27,500, of which one-half shall be common and one-half preferred, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Shirley Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$50 a share, as determined by its directors, of 275 shares of common and 275 shares of preferred new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Sept. 18, 1916, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Dec. 22, 1916.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY
OF BROCKTON.

This is an application by the Edison Electric Illuminating Company of Brockton for the approval of an issue of additional capital stock of the par value of \$492,000 to retire its floating indebtedness and to provide funds for the acquisition of new plant and property.

The company recently began the erection of a substantial addition to its generating station in East Bridgewater and of a substation on the site of its original station in Brockton. Upon these undertakings it appears to have expended over \$84,000 prior to June 30, 1916, represented to the amount of \$50,000 in promissory notes outstanding on that date. The cost of completing this work is estimated at \$525,000, and of other work in process of construction at a little over \$50,000 more. Other work which the company is definitely planning to undertake, together with the usual extensions of the distributing system during the common year, is estimated to cost over \$300,000 more. But it appeared that on account of the prevailing high prices of labor and materials much of this work will be postponed until absolutely required to maintain adequate and efficient service. Under such circumstances it does not seem necessary to go farther at the present time than a reasonable provision on account of the Company's immediate needs. The work in process or in contemplation not now provided for can be considered at the time of the next application for the approval of stock.

The directors of the company have fixed the price at which the new shares shall be offered to the stockholders at \$140 a share on a par value of \$100 a share. For a period of six years the company has paid regular dividends at the rate of 8 per cent., and recent sales of the stock appear to have been at prices in excess of \$184 a share. In the opinion of the Board the price fixed by the directors is materially lower than will insure a ready market for the stock, and is so low as to be inconsistent with the public interest.

The following is therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Brockton, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$492,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Brockton, in conformity with all the requirements of law relating thereto, at the price of \$160 a share, as determined by the Board under the provisions of section 43 of said chapter, of 3,426 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 312 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1916, and the proceeds of 3,114 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Brockton Daily Enterprise" and the "Brockton Daily Times," newspapers published in the city of Brockton. (Dec. 30, 1916.)

Consolidations.

NEW ENGLAND POWER — CONNECTICUT RIVER TRANSMISSION CONSOLIDATION.

This is the joint application of the New England Power Company and the Connecticut River Transmission Company for the approval of their consolidation or merger under the name of "New England Power Company," required by the provisions of chapter 742 of the Acts of the year 1914; and, as one of the terms of said consolidation or merger, for the approval of the issue by the consolidated company of additional preferred capital stock of the par value of \$719,000 and of bonds of the face value of \$2,500,000 in payment for or for the acquisition of or the discharge of obligations incurred for or in connection with certain transmission lines, and extensions and additions thereto

in course of construction, the construction of a new hydro-electric plant and certain enlargements and improvements to the existing plants of said Power company.

After due notice public hearings as required by law were held on this application.

Certified transcripts from the records of said companies have been filed, from which it appears that the terms of the consolidation or merger have been approved at meetings called for the purpose by votes of more than two-thirds in interest of each of the constituent companies passed since the filing of the application.

The New England Power Company was organized on Aug. 21, 1911, under the Business Corporation Law, with an authorized capital of \$1,500,000 for the following purposes among others: —

To engage in the business in all its branches, of producing, selling and delivering power of various kinds, and especially to purchase, acquire, hold, lease, sell, manage, control and utilize waters, water rights and water powers, and to construct, purchase or otherwise acquire and hold, own, lease, maintain and operate dams, power houses, canals, and any structures, building or appurtenances necessary, useful or convenient in the judgment of the corporation for the development, utilization, distribution, delivery, sale or turning to account in any manner of waters, water rights, water powers or any power or product derived or derivable in any form.

To acquire, hold, own and use in any lawful manner and so far as it lawfully may do, any real or personal property or rights, titles, franchises or easements, necessary, useful or convenient in the judgment of the corporation to enable it to carry out any of the purposes described in the foregoing paragraph.

Since its organization it has acquired the necessary lands and rights for four hydro-electric developments on the Deerfield River in Massachusetts and a storage reservoir near the source of the east branch of said river in the towns of Somerset and Stratton, Vt. Three of the power plants in question have an installed capacity of 6,000 kilowatts each, and the fourth an installed capacity of 17,000 kilowatts. The storage reservoir has a contributory drainage area of over 30 square miles, and is formed by an earth dam about 2,100 feet long, and provides storage for 20,000,000,000 gallons of water. The three smaller

developments have been in operation since 1913, and the larger development for about a year.

For the purpose of financing the acquisition and construction of the foregoing property the company mortgaged the same March 23, 1912, to secure its first mortgage, forty-year, 5 per cent. bonds dated July 1, 1911, in the aggregate principal sum of \$14,000,000. Of these bonds, \$3,500,000 have already been issued. It has also borrowed for this same purpose on coupon notes the further sum of \$214,000. In addition the company has issued from time to time for cash and property its capital stock of the par value of \$5,000,000 divided equally between common shares and 6 per cent. preferred shares. It has never engaged directly in the business of generating and selling electricity, but its property is under lease to and is operated by the Connecticut River Transmission Company.

The latter company is a corporation organized under the provisions of chapter 110 of the Revised Laws on Feb. 5, 1908, with an authorized capital of \$10,000. Its original purpose was duly changed on Nov. 22, 1909, to read as follows:—

The corporation is constituted for the purpose of generating, manufacturing, storing, transmitting, furnishing, purchasing, and selling electricity for mechanical, manufacturing, railroad, railway, and heating purposes, and for the use of municipalities and companies lawfully engaged under the laws of this commonwealth in the business of furnishing electricity for light, heat or power; and for the erection and maintenance of poles, lines, conduits and wires for the transmission of electricity for the foregoing purposes.

It was incorporated by the interests controlling the Connecticut River Power Company of New Hampshire, a Vermont and New Hampshire corporation which was then constructing, and now owns and operates, an hydro-electric development on the Connecticut River at Vernon, Vt., just north of the Massachusetts boundary. Upon its organization the Transmission company constructed a high-tension transmission line from the New Hampshire boundary to Gardner, Fitchburg, Clinton, Marlborough and Worcester for the purpose of receiving electricity generated at the Vernon dam and transmitting the same for delivery at the points named. For this purpose it issued

from time to time for cash and property its capital stock, all in common shares, of the par value of \$1,195,000.

To secure a common control of the Connecticut River Power and Transmission companies another corporation was organized under the Business Corporation Law, known as "The Massachusetts Company," which acquired all of the outstanding stock of the Transmission company and pledged the same as security for its 5 per cent. collateral trust bonds, due 1937, of the aggregate face value of \$2,500,000, but of which only \$1,176,000 have been issued and are now outstanding. The capital stock of the Massachusetts Company and common stock of the Connecticut River Power Company were at first held by a Maine corporation, but on May 1, 1914, its place was taken by a voluntary association, known as the "New England Company." This association acquired the stock of the Massachusetts Company, the equity in the stock of the Transmission company and the common stocks of the New England Power Company and Connecticut River Power Company of New Hampshire, besides certain Vermont and Rhode Island companies not material to this case.

Prior to the organization of this association certain new lines with substations and equipment, designed to connect the four power plants on the Deerfield River and the Vernon development and to transmit the electricity there generated in one direction to Adams and North Adams and in the other through Greenfield, Leverett and Ware to Millbury and on to Uxbridge and the Rhode Island boundary, were undertaken by the Transmission company. After the association was organized the rights of way and other property already acquired for these new lines were conveyed to the association, and for the purpose of financing them the latter mortgaged the property so acquired, together with the equity in the stock of the Transmission company, to secure the association's 5 per cent. forty-year bonds, due in 1954, in the aggregate amount of \$30,000,000. Of these bonds only \$1,700,000 have been issued and the proceeds applied for this purpose. But \$500,000 more were raised through the issue and sale of the association's preferred shares and devoted to the completion of the new lines and the incidental structures and equipment and short branches required to reach

customers, and, through Palmer, the Connecticut boundary, and to connect the new lines with the original line at West Boylston. The equity in the so-called "new lines" was subsequently re-conveyed to the Transmission company, and they are operated as a part of its system. The latter company has meantime expended a little over \$10,000 on additions to its lines, which expenditure was represented in its floating debt outstanding on Jan. 1, 1916.

From the foregoing statement it is evident that both the New England Power and Connecticut River Transmission companies are domestic corporations and are electric companies as defined in chapter 742 of the Acts of the year 1914, and that the former owns a water storage reservoir and certain hydro-electric plants with which the lines of the latter are actually connected. Under the terms of the proposed consolidation or merger the present corporate organization of the Transmission company is to continue as the corporate organization of the consolidated company; the capital stock and property of the two constituent companies are to be merged and consolidated, but so that, of the outstanding 11,950 common shares of the Transmission company, 1,950 shall be exchanged for, or marked and designated as, preferred shares of the consolidated company; the first mortgage securing the \$3,500,000 outstanding bonds of the Power company is to continue as the mortgage and bonds of the consolidated company, with the same rights and obligations as if originally issued by the latter; and the consolidated company is to issue securities of the face value of \$3,219,000 of a character and for purposes which will be presently described. The proposed consolidation is further conditioned on the discharge of the collateral trust mortgage of the Massachusetts Company already described, or upon an arrangement with respect to the same satisfactory to the trustee thereunder, simultaneously with the consummation of the consolidation.

The purpose of the proposed issue of new securities by the consolidated company is to acquire a clear title to the so-called "new lines" by the payment of the bonds of the association outstanding on Jan. 1, 1916, and secured by mortgage thereof to the amount of \$1,700,000 and the repayment of the further

sum of \$500,000 expended thereon by the association from the proceeds of its other securities, to retire coupon notes of the Power company to the amount of \$214,000 out of a total issue of \$700,000 outstanding on Jan. 1, 1916, and to retire \$10,000 of the floating debt of the Transmission company represented in its accounts payable on that date. The balance of the proceeds of the new securities is to be devoted to the estimated cost, amounting to \$170,000, of completing certain extensions, additions and improvements to the lines and substations of the Transmission company then in process of construction, to certain further extensions and improvements thereto determined upon for construction during the present year estimated to cost \$220,000, and to another hydro-electric development on the Deerfield River at Readsboro, Vt., estimated to cost \$405,000. This new development utilizes an existing water privilege with an operating head of about 72 feet, and the power plant will have an installed capacity of 3,000 kilowatts.

The community of interest which has existed from the outset between the two companies which are proposing to consolidate is apparent. Their properties have been developed and operated as integral parts of one system, and the complexities of their financial and other arrangements appear to have arisen because of certain problems relating to the financing of such an undertaking, and to the necessity of preserving the identity of their interests and those of the Connecticut River Power Company of New Hampshire, a foreign corporation requiring special charters from New Hampshire and Vermont. The proposition to make the physical union of the New England Power and Connecticut River Transmission companies complete by their legal merger will be a substantial step towards the elimination of the present complexities, and may, in the opinion of the Board, prove of distinct advantage to the public interest. It should enable the consolidated company to raise such additional capital as may from time to time be necessary for this important undertaking more economically. It will also simplify the relations which this system will hereafter have to the public which it will serve, either directly or indirectly, through the local supply companies or municipal plants to which it furnishes electricity. It is perhaps needless to add that the facil-

ities for furnishing and distributing electricity will not be diminished by reason of the proposed consolidation.

None of the existing securities of the two companies to be merged required when issued the approval of the Board. For the purposes of this decision the Board has not determined their relation to the assets, and does not hold itself responsible for that relation. The development of these water powers was one of great commercial hazard, and it is improbable that the enterprise could have been carried through without the aid of the usual speculative value of common stock to secure the backing of investors. Should rate cases arise, the Board when dealing with them will be in possession of facts which will establish the equities between the holder of the securities and the consumers. The Board, however, in the approval of additional securities under this petition, has followed the usual rule that their proceeds shall be devoted to the actual cost of property already installed or to be acquired.

It is obvious that the consolidation will not of itself effect any increase in the aggregate amounts of the capital stock or of the debt respectively of the consolidated companies. But it is further proposed that the consolidated company shall issue preferred stock of the par value of \$719,000 and bonds of the face value of \$2,500,000 for the purposes already described. These purposes are, however, in amount and character such as would justify the issue of securities of equivalent value by the constituent companies if they remained independent, and equally justify their issue by the consolidated company. The incorporation of this matter as one of the terms of the consolidation appears to be due to the existence of the outstanding bonds of the association and the Massachusetts Company which must be extinguished as a matter of express stipulation in their creation in the event of, or as a virtual prerequisite to, the consummation of the merger.

The following is therefore adopted:—

In the matter of the joint application of the New England Power Company and the Connecticut River Transmission Company for the approval relative to their consolidation or merger under the name of "New England Power Company" required by the provisions of chapter 742 of the Acts of the year 1914:—

The Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby approves of said consolidation or merger and the terms thereof, as set forth in said original application and in a certain supplementary and amendatory application filed in connection therewith and in the votes of the respective stockholders of said corporations thereto attached, as consistent with the public interest;

And on so much of said application as relates to the approval, pursuant to the provisions of section 39 of said chapter, of the issue by said consolidated company of new preferred capital stock of the par value of \$719,000 and of bonds of the par value of \$2,500,000 for the objects named in said application, after public notice and hearing it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the New England Power Company, upon the consummation of the consolidation hereinbefore approved, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 7,190 preferred shares of new capital stock of the par value of \$100 each, and of bonds at not less than par and accrued interest to the amount of \$2,500,000, said bonds to be part of a total issue of \$14,000,000 payable July 1, 1951, and bearing interest at a rate not exceeding 5 per cent. per annum and secured by the outstanding first mortgage of the company's franchise and property given by it to the New England Trust Company on March 23, 1912; the proceeds of said preferred stock and bonds to be applied to the following purposes and to no other, to wit: the proceeds of 2,140 preferred shares to the payment and cancellation of an equal amount of the coupon notes of the New England Power Company outstanding on Jan. 1, 1916; the proceeds of 100 preferred shares to be applied to the payment and cancellation of an equal amount of the obligations of the Connecticut River Transmission Company represented in its accounts payable on Jan. 1, 1916; the proceeds of 4,950 preferred shares and of bonds of the face value of \$1,705,000 to the acquisition of the title to the so-called "new lines" and all substations and other structures and equipment, more particularly described in the schedule thereof filed with the Board, free and clear of all encumbrances, save the mortgage securing the bonds hereby approved, and incidentally thereto to the payment and cancellation of all debt outstanding, whether of the Connecticut River Transmission Company or of the association known as the "New England Company," incurred in the acquisition or construction thereof, whether said debt be secured by mortgage lien thereon or otherwise; and the proceeds of bonds of the face value of \$795,000 to the obligations incurred by the consolidated company subsequent to Jan. 1, 1916, for additions to and extensions of its plant and property, including therein the construction of a new hydro-electric development at Readsboro, Vt.

And if any shares shall remain unsubscribed for by the stockholders

entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 29, 1916.)

GREENFIELD — DEERFIELD CONSOLIDATION.

This is the joint application of the Greenfield Electric Light and Power Company and the Deerfield River Electric Light Company for the determinations by this Board required by section 165 of chapter 742 of the Acts of the year 1914 relative to the purchase by and sale to the Greenfield company of the property of the Deerfield company.

After due notice a public hearing was held thereon as required by law.

Accompanying the application are certified transcripts from the records of both corporations, from which it appears that the terms of the proposed purchase and sale have been approved at meetings called for the purpose by votes of more than two-thirds in interest of the stockholders of each of the said corporations, and that said votes were passed within four months prior to this application.

The Deerfield company was organized in 1904 for the purpose, among others, of generating, buying and selling electricity for light, heat and power. It acquired the distribution system of a Maine corporation, known as the Conway Electric Light and Power Company, began to purchase electricity of the Conway Electric Street Railway Company, and has ever since been engaged in its distribution and sale in the town of Conway. On April 30, 1916, its plant was carried at a book value of \$5,518 and other assets at \$2,619, against which its only outstanding liability is its capital stock of \$4,700. The Greenfield company has its lines in Deerfield, Shelburne, Buckland and Ashfield, all towns contiguous to Conway. It proposes to purchase of the Deerfield company for \$4,700 all of its plant and property, exclusive of its cash and accounts receivable.

At present the service supplied by the Deerfield company is confined to the dark hours between dusk and midnight, and it

is not in position to furnish electricity for power. The Greenfield company proposes to introduce a twenty-four hour service at its regular rates for both light and power, and to make at once substantial extensions of its lines in Conway. It has already made a contract for lighting the streets of Conway subject to the Board's approval of this sale. In view of these facts the advantage of this sale to the inhabitants of Conway is evident, and there is sufficient promise of new business in this territory to prevent its being any disadvantage to the other customers of the Greenfield company. The Board is satisfied that the facilities for furnishing and distributing electricity will be increased rather than diminished by reason of the proposed purchase and sale.

The following is therefore adopted: —

In the matter of the joint application of the Greenfield Electric Light and Power Company and the Deerfield River Electric Light Company for the determinations, relative to the purchase by and sale to the former company of the property of the latter company, required by section 165 of chapter 742 of the Acts of the year 1914: —

The Board of Gas and Electric Light Commissioners, after due notice and a public hearing, and upon due consideration thereof, hereby determines that the facilities for furnishing and distributing electricity will not by reason of said purchase and sale be diminished, and that said purchase and sale and the terms thereof, as set forth in said application and in the accompanying votes of the stockholders of said corporations, are consistent with the public interest. (June 21, 1916.)

Eminent Domain.

PETITION OF THE MILFORD ELECTRIC LIGHT AND POWER COMPANY.

This is the petition of the Milford Electric Light and Power Company, under the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity, from a point on the boundary line between the towns of Milford and Hopedale to the transformer station of said company to be located on Pond Street in said town of Milford, to be distributed and sold by the petitioner in said towns of Milford and Hopedale.

After due notice as required by the Board, both by publication and by personal service upon all landowners across whose

land it is proposed to construct said line, the Board held a public hearing on said petition in the said town of Milford at which hearing the company and certain landowners were represented by counsel.

Since 1899 the company has purchased the electricity supplied to its customers from the Milford & Uxbridge Street Railway Company. While the present contract therefor has several more years to run, yet during the past year the business of the electric light company has outgrown the capacity of the street railway company's plant. The proposed line is for the purpose of obtaining the additional supply needed from the Connecticut River Transmission Company in Uxbridge. It will be owned by the Milford company as far as the Hopedale-Upton boundary.

It has already been built into Hopedale, and some electricity has been supplied over it to certain of the Milford company's circuits during the past winter. But for proper operation it is necessary to bring the line into a transformer station in the heart of Milford. Private rights of way and locations for the necessary crossing of the public ways have already been acquired in Hopedale and for more than three-fourths of the length of the line in Milford. In fact, there is but one parcel of land in Milford over which the company has been unable to obtain the necessary easement. The parcel in question is on the outskirts of the town, and is used in part for manufacturing purposes, and the strip over which a location is sought adjoins the New Haven Railroad location between Granite Street and the power plant of the street railway company. The latter company has access to the street over the parcel in question by a 20-foot right of way lying next to the railroad location. The poles of the proposed line are to be set in this 20-foot right of way and as close as possible to the said railroad location, and will not interfere with the enjoyment of said right of way by those entitled to use the same.

In passing upon the rates of the Milford company a year ago the Board had occasion to say:—

The company is favorably situated for the purchase of its electricity at a low cost, and the expediency of its continuing to be a distributor of electricity merely is obvious. But it is equally obvious that its present contract for electricity, however advantageous it may have seemed when

made, is a handicap to the reasonable development of the company's business, and must remain so until its termination or such increase in station load and output as will make possible better terms for the purchase of its electricity.

The proposed transmission line is in harmony with the suggestion then made.

Some question was raised at the hearing as to the expediency of exercising the authority of the Board under this section with respect to a line to be erected by a local supply company wholly within the territory it is serving. But in this case the line is required, not for the purpose of distributing electricity in Milford and Hopedale, but to obtain a supply of electricity from beyond for distribution and sale within their limits. Upon all of the evidence submitted at the hearing and its own investigation, the Board is of the opinion that the proposed line is necessary for the transmission of electricity for distribution in Milford and Hopedale, and that its construction will serve the public convenience and is consistent with the public interest.

The following is therefore adopted: —

On the petition of the Milford Electric Light and Power Company, pursuant to the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity from the boundary line between the towns of Milford and Hopedale to the transformer station of said company to be located on Pond Street in said town of Milford for distribution in said towns of Milford and Hopedale, and representing that such line will serve the public convenience and is consistent with the public interest, the company having filed with its petition a map or plan of such transmission line showing the towns through which it will pass, the public ways and railroads in the towns named in the said petition which it will cross, and the extent to which it will be located upon private lands or upon, under or along public ways and places, and having also furnished an estimate showing in reasonable detail the cost of the line; after notice by publication and personal service, as required by the order of the Board, and a public hearing thereon in the said town of Milford, it appearing that the petitioner has rights in the public ways or lanes of the said town, or over private lands therein, for the construction of not less than three-fourths of the length of its said line in said town, and it being deemed by the Board that said transmission line is necessary for the purpose alleged, and will serve the public convenience and is consistent with the public interest; it is —

Ordered, That the Board hereby authorizes the said Milford Electric

Light and Power Company to construct its said transmission line in the town of Milford upon the route shown upon a plan filed with the Board on the twenty-eighth day of January, 1916, in four sheets, designated "Milford Electric Light and Power Company, Milford, Mass. Map of Uxbridge-Milford Line, Sheet No. 4 (5, 6 and 7)," and dated, respectively, Oct. 5, 1915, Nov. 8, 1915, Nov. 8, 1915 and Jan. 22, 1916. (March 29, 1916.)

Guy W. Cox, for the company.

Chas. J. Weston, for Green Bros.

PETITION OF THE NEW ENGLAND POWER COMPANY.

This is a petition of the New England Power Company, under the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity from its substation in the town of Ware through said town and the towns of West Brookfield and Palmer to connect with its so-called Palmer-Stafford Springs line.

After notice, as required by the Board, both by publication and personal service upon all landowners across whose lands it is proposed to construct said line who had not granted to the company the necessary easements therefor, the Board held a public hearing upon said petition in the town of Palmer.

The New England Power Company's lines already run through Ware from its power plants on the Deerfield River to Millbury. From Palmer it has a line to the Connecticut boundary to supply electricity to the Rockville-Willimantic Lighting Company at Stafford Springs. Between Ware and Palmer it is now using a line of the Central Massachusetts Electric Company, but this line has no longer sufficient capacity for the needs of the latter as well as of the New England Power Company. Moreover, this line is, for the most part, along public ways, and the purpose of the company is to operate the new line from Ware to Stafford Springs at 66,000 volts, with a transformer station at Palmer. The new line is to be built over a private right of way, and the company has been granted locations for the necessary street crossings and has acquired easements for more than three-fourths of its length in the town of Palmer, and for its entire length in the other towns through which it will pass.

Upon all of the evidence submitted at the hearing and its

own investigation, the Board is of the opinion that the line is necessary for the purpose of delivering electricity to the Rockville-Willimantic Lighting Company and of distributing electricity in Palmer and the towns lying south thereof.

The following is therefore adopted: —

On the petition of the New England Power Company, pursuant to the provisions of section 128 of chapter 742 of the Acts of the year 1914, for authority to construct a line for the transmission of electricity from its substation in the town of Ware through said town and the towns of West Brookfield and Palmer to the Central Massachusetts Power Company's property in said Palmer, and there to connect with its so-called Palmer-Stafford Springs line for the purpose of distributing electricity in Palmer and the territory south, and of supplying electricity to the Rockville-Willimantic Lighting Company at the Massachusetts-Connecticut State line, and representing that such line will serve the public convenience and is consistent with the public interest, the company having filed with its petition a map or plan of such transmission line showing the towns through which it will pass, the public ways, railroads and railways in the town named in said petition which it will cross, and the extent to which it will be located upon private land or upon, under or along public ways and places, and having also furnished an estimate showing in reasonable detail the cost of the line, after notice by publication and personal service, as required by the order of the Board, and a public hearing thereon in said town of Palmer, it appearing that the petitioner has rights in the public ways or lanes of said town or over private lands therein for the construction of not less than three-fourths of the length of its said line in said town, and it being deemed by the Board that said transmission line is necessary for the purpose alleged and will serve the public convenience and is consistent with the public interest, it is —

Ordered, That the Board of Gas and Electric Light Commissioners hereby authorizes the said New England Power Company to construct its said transmission line in the town of Palmer on the route shown upon a plan filed with the Board on July 3, 1916, with said petition, in eight sheets, designated "Connecticut River Transmission Co. Worcester, Massachusetts. Plan of Ware-Palmer Line," said sheets being numbered from 1 to 8, successively, and the first three dated Jan. 6, 1916, the next three Feb. 26, 1916, and the last two Feb. 28, 1916. (July 31, 1916.)

F. J. Dunn, for the company.

Charter Extensions.**PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.**

This is an application by the Springfield Gas Light Company, under the provisions of section 61 of chapter 742 of the Acts of the year 1914, for authority to carry on the business for which it was incorporated in the town of East Longmeadow.

This company was incorporated by chapter 15 of the Acts of the year 1847 for the purpose of "manufacturing and disposing of gas in Springfield." Subsequently it was authorized to extend its mains into West Springfield, Longmeadow, Agawam and Ludlow. It has in recent years acquired the property of the Chicopee and South Hadley gas companies. It is now supplying gas in all of the cities and towns named. East Longmeadow is contiguous to Springfield and Longmeadow, and at present has no gas service. It appeared at the hearing that the inhabitants of East Longmeadow desired such service, and had requested the Springfield Gas Light Company to extend its mains into the town for this purpose. It further appeared that • the selectmen of the town are ready to grant the necessary street permits as soon as the company is authorized to make such extension.

The following is therefore adopted: —

On the petition of the Springfield Gas Light Company, a corporation established under the laws of this Commonwealth for the purpose of manufacturing and disposing of gas in Springfield, for authority to carry on the business for which it was incorporated in the town of East Longmeadow, as provided in section 61 of chapter 742 of the Acts of the year 1914: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes said Springfield Gas Light Company to carry on the business for which it was incorporated in the town of East Longmeadow, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said corporation. (Feb. 10, 1916.)

W. H. McClintock, for the company.

PETITIONS OF THE PITTSFIELD COAL GAS COMPANY.

These are two applications by the Pittsfield Coal Gas Company, under the provisions of section 61 of chapter 742 of the Acts of the year 1914, for authority to carry on the business for which it was incorporated in the towns of Lenox and Lee, respectively, in this Commonwealth.

This company was incorporated by chapter 21 of the Acts of the year 1853 for the purpose of "erecting gas works and manufacturing gas, in the town of Pittsfield, in the county of Berkshire, and supplying the said town and the inhabitants thereof with the same." In 1903 it was authorized to extend its mains into the town of Dalton. The town of Lenox is contiguous to the city of Pittsfield, and Lee to Lenox. Neither town at present has any gas service. They will be supplied by the same pipe line. It appeared at the hearing that their inhabitants desired such service, and by their selectmen have entered into agreements with the company relative to the extension of its mains into said towns for this purpose.

The following is therefore adopted:—

On the petitions of the Pittsfield Coal Gas Company, a corporation established under the laws of this Commonwealth for the purpose of manufacturing and disposing of gas in Pittsfield, for authority to carry on the business for which it was incorporated in the towns of Lenox and Lee, respectively, as provided in section 61 of chapter 742 of the Acts of the year 1914:—

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the said Pittsfield Coal Gas Company to carry on the business for which it was incorporated in the towns of Lenox and Lee, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said corporation. (Feb. 17, 1916.)

MIDDLEBOROUGH PETITION.

This is an application by the municipal light board of the town of Middleborough in behalf of said town for authority, under the provisions of chapter 191 of the General Acts of 1915, to furnish electricity to the town of Lakeville and the inhabitants thereof.

The town of Middleborough, which for more than twenty years has owned and operated an electric plant, voted at its annual meeting to authorize this application and, in case it be granted, "the construction and operation of such lines in Lakeville as said board [municipal light board] deem advisable for the sale of electricity to and in said town of Lakeville." The present plan is to extend the Middleborough lines into Lakeville as far as Lake Assawompsett. It appears that there is a considerable demand for electricity along the proposed line, and that its cost will be small and the probable return from it relatively large. The town of Lakeville has never voted to acquire a municipal lighting plant, and no private corporation is at present engaged in its supply. Its selectmen have signified their willingness to grant the necessary street locations for the line. It should also be noted that Middleborough has just concluded a contract with the Plymouth Electric Light Company for the purchase of such electricity as cannot be more economically produced in the municipal plant.

This is the first instance in which the Board's authority under this act has been invoked, although under a number of special acts municipal light plants have been permitted to extend their lines for the supply of adjoining cities or towns. By this act the Legislature has clearly indicated that such extensions may be made, and has left to the Board merely the expediency of each particular undertaking in view of its own peculiar circumstances. In other words, the question seems to be confined to whether or not this extension of the Middleborough plant is likely to jeopardize the interests of the taxpayers of Middleborough, or of its inhabitants who have the primary right to a supply from this plant, or of both. In some circumstances this might prove a difficult and even embarrassing problem. But in view of the facts and of the action taken by the town and municipal light board of Middleborough, the Board would hardly be justified in withholding its authorization of the undertaking.

The following is therefore adopted:—

On the petition of the town of Middleborough, which has acquired and now owns and operates a municipal lighting plant, for authority to furnish electricity to the town of Lakeville and the inhabitants thereof, as provided

in chapter 191 of the General Acts of the year 1915, it appearing that neither said town of Lakeville nor any private corporation therein is supplying said town with electricity: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the said town of Middleborough to extend its lines into said town of Lakeville for the purpose of distributing and selling electricity therein, with all the rights and privileges and subject to all the limitations and obligations set forth in all general laws now or hereafter in force and applicable thereto, and upon such terms and with such limitations and restrictions as said towns may agree, or, in case of disagreement, as the Board may from time to time, after notice and a public hearing, deem to be in the public interest. (May 3, 1916.)

Miscellaneous.

STATEMENT OF THE BOARD AT THE HEARING RELATIVE TO ESTABLISHING A CALORIFIC STANDARD FOR GAS.

The act under which this hearing is called was passed upon the recommendation of the Board and in the form in which the Board desired its recommendation expressed. This step was taken by the Board after a good deal of consideration and in the light of studies made by the inspection department from time to time and of investigations and experience elsewhere. It would therefore seem expedient, and may perhaps shorten the hearings required by the act, if the Board should at the outset explain more specifically than was practicable in its recommendation to the Legislature its views and purposes with respect to the act and its administration. But it should not by reason of this preliminary statement be assumed to have reached any conclusions which may not be modified or abandoned upon proper and convincing representations during the course of the hearing by any person interested, whether in behalf of the companies or of the public. In other words, notwithstanding certain rather definite plans about procedure, the Board is approaching the problem in a spirit of inquiry, satisfied of its importance to all concerned in the distribution and use of gas in this Commonwealth and anxious only for a wise and workable solution.

As all of you are aware, the candle-power standard has been in force in some form since 1861 and on the present minimum

basis of sixteen candles since 1892. For a number of years past it has become increasingly evident that the candle-power test is not thoroughly satisfactory or strictly scientific. The statute requires that during the test the gas "shall be burned from the burner best adapted to it, which is at the same time suitable for domestic use." This requirement—and probably no other would be just—involves the use of burners still suitable for domestic use, but, by reason of changes in the art, no longer in actual use and not likely to be, since more economical and efficient burners are available. Furthermore, there has been a rapid increase in the use of mantle burners whose efficiency in the interest of the consumer depends upon the heat value rather than on the illuminating power, which is equally true for gas for heating and cooking. This means that the quality of gas expressed in terms of a candle-power standard represents conditions less and less encountered in the actual use of gas at the present time, and not necessarily conclusive of the value of the gas delivered to consumers. A calorific test is, on the other hand, truly scientific, and, if properly and carefully conducted, determines on a comparable basis the value to the consumer of the gas supplied to him. Moreover, a series of tests several years ago conducted by the inspector developed what similar inquiries elsewhere have confirmed, that there is no fixed law with respect to the relation of the heat value and candle power.

Nevertheless, a series of tests by the inspectors last year of a considerable variety of gases throughout the State made reasonably clear a workable minimum heat value for gas produced under existing practices. This same result has followed from similar investigations elsewhere, especially in New York and by the Bureau of Standards. It therefore is possible to adopt a heat value standard without much further investigation which would insure the continuance of the quality of gas now supplied, even though the candle-power test were abandoned.

But the problem has seemed to the Board broader than the mere adoption of a heat value in connection with and perhaps later in substitution for a candle-power standard. The consumer pays for whatever is used in the production of the gas supplied. If he is paying for something which does not finally reach him, or if a large majority of consumers are paying for

something which, in view of the use made by them, is of little or no value when delivered, then it may well be that a different quality of gas will be of more service, and that this difference may be defined in a calorific standard materially lower than one designed merely to continue present conditions. This certainly has seemed to be the motive leading both England and Canada not only to substitute heat value for candle power in gas testing, but to adopt a much lower minimum than has been undertaken in the very general movement towards a heat value standard throughout this country.

With these considerations in mind, the Board is convinced that an attempt should be made to solve this broader problem as a part of its inquiry preliminary to establishing any calorific standard. It will be impracticable, however, to do so merely by laboratory tests. The Board therefore requested, and the Legislature has granted, for a limited period a suspension of the candle-power test with respect to such plants as may be designated for experimental purposes in connection with this inquiry. This was to enable the managers of such plants to operate them, without fear of a penalty for deficient candle power, upon such basis as they or the Board might deem best calculated to deliver to the consumer the greatest value for his money in view of the use to which, for the most part, the gas is used. For such experimental purposes the Board has fixed a tentative minimum of 500 British Thermal Units. It follows as a matter of course if the candle-power standard is suspended, and until a heat value standard has been determined as required by the act no penalty will result if this tentative minimum is not maintained. But the companies will certainly appreciate that the whole value of this inquiry, and its importance to the gas industry, will be seriously impaired unless the utmost good faith and candor is observed by the managers of the plants designated for such experimental purposes.

It is the plan of the Board that this experimental period shall begin the 1st of July and run for six months. The Board through its inspectors will keep in close touch with the plants designated, and, in addition to their own tests, daily reports will be required from the managers and chemists in charge of the works. It is also essential that the managers undertake to make

from time to time such reasonable changes in their methods of production as the Board may recommend. Carried out in the right spirit the Board believes that results may be obtained which will not only enable it to act wisely in the determination of a calorific standard in accordance with the terms of the act, but will be of value to the future development of the gas business.

Already the manager of the Holyoke municipal plant has placed it at the disposal of the Board for this experimental purpose, and a similar offer has been made in behalf of a number of the companies. In order that as much information as possible may be gathered covering all the varying conditions of production necessitated by the size and location of the works, the Board is inclined to make the offer to designate any plant or plants whose management is prepared to co-operate with the Board in an effort to solve this problem in a scientific and broad-minded spirit. One of the requirements of the act is the installation of suitable calorimeters in all plants over a certain size. This is essential to the successful working out of the plan, as the apparatus is delicate and liable to injury if frequently transported. The Board is therefore ready to suggest the water-flow type, such as the Hinman-Junkers, as satisfactory and also to receive and consider suggestions as to other types. (June 20, 1916.)

Subsequent to said hearing, and pursuant to the provisions of section 2 of chapter 167 of the General Acts of 1916, the Board designated the plants of the following-named city and companies for testing and experimental purposes, viz.:—

Attleboro Gas Light Company Corporation.

Boston Consolidated Gas Company.

Brockton Gas Light Company.

Cambridge Gas Light Company.

Charlestown Gas and Electric Company.

City of Holyoke.

East Boston Gas Company.

Fall River Gas Works Company.

Fitchburg Gas and Electric Light Company.

Haverhill Gas Light Company.

Lowell Gas Light Company.

Lynn Gas and Electric Company.

Malden & Melrose Gas Light Company.

New Bedford Gas & Edison Light Company.

Old Colony Gas Company.
Springfield Gas Light Company.
Suburban Gas and Electric Company.
Taunton Gas Light Company.
Worcester Gas Light Company.

BOSTON CONSOLIDATED GAS — CHARLESTOWN CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for the approval of a contract for the sale of gas by said company to the Charlestown Gas and Electric Company, it appearing that the purpose of the contract is the purchase of gas by the latter for the supply of certain of its customers on the north side of the Mystic River who are not connected with its own works, and also the insurance of its own service in case of an emergency, it is —

Voted, By the Board that the following contract annexed to said petition be approved, to wit:—

Whereas, The Charlestown Gas & Electric Company is desirous of supplementing its own supply of gas and of insuring an adequate supply of gas for its purposes at all times and under all conditions, and the Boston Consolidated Gas Company is willing to sell gas to the Charlestown Gas & Electric Company upon and subject to the terms hereinafter mentioned.

Now, Therefore, This agreement made between the Charlestown Gas and Electric Company (hereinafter called the "Charlestown Company") and the Boston Consolidated Gas Company (hereinafter called the "Boston Company").

Witnesseth, as follows:

First: The Boston Company agrees from and after January 1, 1917, to furnish, sell and deliver to the Charlestown Company gas of such quality as the Boston Company shall be distributing to its customers from time to time and in such quantity as may be desired by the Charlestown Company, but subject, nevertheless, to the provisions of Article Third, of this agreement. The gas furnished, sold and delivered under this agreement shall be delivered to the Charlestown Company at its works, corner of Arlington Avenue and Hamblen Street, Charlestown, and so much thereof as the Charlestown Company shall desire to be delivered into its mains on the north side of the Mystic River shall be delivered at such point on the main of the Boston Company as may connect with the main or mains of the Charlestown Company.

All gas sold and delivered south of the Mystic River under the terms of this contract shall be measured by a meter to be provided by the Charlestown Company to be located at the works of the Charlestown Company, which meter shall be open at all reasonable times to the inspection of and

subject to test by the Boston Company or its properly authorized representatives. All gas sold and delivered on the north side of the Mystic River under the terms of this contract is to be measured by meters on the premises of any customer or customers the Charlestown Company may have in that district, which meters shall be open at all reasonable times to the inspection of and subject to test by the Boston Company or its properly authorized representatives.

Second: The Charlestown Company agrees that it will pay to the Boston Company sixty (60) cents per thousand cubic feet for all gas sold and delivered under the provisions of this agreement; payment to be made on or before the last day of each month for all gas delivered during the month next preceding.

Third: The Boston Company shall not be liable to the Charlestown Company for any damages due to the failure of the Boston Company to deliver gas in accordance with the provisions of this agreement when such failure is due to strikes, accidents or causes beyond the control of the Boston Company or is due to the fact that the Boston Company is unable to deliver such gas and at the same time fulfill its obligations to its other customers.

Fourth: This agreement shall continue in force in any event until the first day of January, 1918, and thereafter, unless either party shall have notified the other party at least thirty (30) days prior to said first day of January, 1918, that it elects to have the agreement terminate on said date, this agreement shall continue in force until it shall have been terminated by written notice as follows: Either party may on or before the first day of January in any year notify the other party of its intention to terminate the agreement on the expiration of one year from said first day of January and upon the expiration of said year this contract shall be terminated.

Fifth: This contract shall not be valid until it has been approved by the Board of Gas and Electric Light Commissioners in accordance with Section 11 of Chapter 417 of the Acts of 1903.

In witness whereof the Charlestown Gas & Electric Company and the Boston Consolidated Gas Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their officers thereto duly authorized, this 15th day of June, 1916.

CHARLESTOWN GAS & ELECTRIC COMPANY,
(Seal) By (Signed) SAMUEL J. FOWLER,
Treasurer.

BOSTON CONSOLIDATED GAS COMPANY,
(Seal) By (Signed) J. L. RICHARDS,
President.

(Aug. 14, 1916.)

BOSTON CONSOLIDATED GAS — CITIZENS' OF QUINCY CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the Citizens' Gas Light Company of Quincy, it is —

Voted, By the Board that the following contract, being a modification and amendment of the contract mentioned in said petition, be approved, to wit: —

This agreement made in duplicate this 18th day of May, 1916, between the Boston Consolidated Gas Company (hereinafter called the "Consolidated Company") and the Citizens' Gas Light Company of Quincy (hereinafter called the "Quincy Company"), both corporations duly established under the laws of the Commonwealth of Massachusetts: —

Witnesseth, as follows:

First: The Consolidated Company agrees that it will for a period of five (5) years, beginning July 1, 1916, furnish, sell and deliver to the Quincy Company at the Quincy line on Adams Street in East Milton and at the Commercial Point Station of the Consolidated Company, such quantity of illuminating gas as the Quincy Company may, during that period require from day to day for the purpose of supplying its customers not to exceed, however, two hundred and fifty million (250,000,000) cubic feet of gas per year; such gas to conform in all respects to all legal requirements.

Second: The Quincy Company agrees that it will, beginning July 1, 1916, purchase and take from the Consolidated Company all illuminating gas which it may require during said period of five (5) years for the purpose of supplying its customers up to the amount of Two Hundred and Fifty Million (250,000,000) cubic feet per year, and that it will pay to the Consolidated Company forty-seven and one-half ($47\frac{1}{2}$) cents per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding; *provided, however*, that upon request in writing of either of said companies or upon its own initiative the Board of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided.

Third: All gas sold and delivered under the terms hereof shall be measured by meters located at the commencement of the mains of the Quincy Company and provided by that Company on Adams Street in

East Milton and by a meter located at the Commercial Point Station of the Consolidated Company and provided by that Company. The said meters of each of said companies shall be open at all reasonable times to the inspection of either company or its properly authorized representatives.

In witness whereof, the Boston Consolidated Gas Company and the Citizens' Gas Light Company of Quincy have caused their corporate seals to be hereto affixed, and these presents to be signed in their names and behalf by the respective officers thereto duly authorized. (Aug. 14, 1916.)

BOSTON CONSOLIDATED GAS — NEWTON AND WATERTOWN CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for the approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the Newton and Watertown Gas Light Company, it is —

Voted, By the Board that the following contract, being a modification and amendment of the contract mentioned in said petition, be approved, to wit: —

This agreement made in duplicate this twentieth day of March, 1916, between the Boston Consolidated Gas Company (hereinafter called the Consolidated Company) and the Newton & Watertown Gas Light Company (hereinafter called the Newton & Watertown Company) both corporations duly established under the laws of the Commonwealth of Massachusetts: —

Witnesseth, as follows:

First: The Consolidated Company agrees that it will for a period of two (2) years beginning April 7, 1916, furnish, sell and deliver to the Newton & Watertown Company at the latter's holders in Watertown and Waltham, such quantity of illuminating gas as the Newton & Watertown Company may, during that period, require from day to day for the purpose of supplying its customers, not to exceed, however, seventy million cubic feet of gas per month, such gas to conform in all respects to all legal requirements.

Second: The Newton and Watertown Company agrees that it will pay to the Consolidated Company forty-two and one-half cents ($42\frac{1}{2}\text{¢}$) per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement prior to July 1, 1916, and forty-five cents (45¢) per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement subsequent to July 1, 1916, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding: *provided, however*, that upon request in writing of either of said companies or upon its own initiative the Board

of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided.

Third: All gas sold and delivered under the terms hereof shall be measured by meters provided by the Newton & Watertown Company at its works at Watertown and Waltham, and that said meters shall be open at all reasonable times to the inspection of the Consolidated Company or its properly authorized representatives.

Fourth: The Newton & Watertown Company agrees to pay the Consolidated Company the sum of sixty-four hundred dollars (\$6,400) per year, payable in monthly installments, at the same time the payment is made for the gas sold and delivered for the exclusive use of the pipe line from the corner of Linden Street and Brighton Avenue in Boston to the works of the Newton & Watertown Company in Watertown in conveying the gas supplied under the terms hereof, which payment is to cover the rent and depreciation of that pipe line.

In witness whereof, the Boston Consolidated Gas Company and the Newton & Watertown Gas Light Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their respective officers thereto duly authorized. (Aug. 14, 1916.)

FILING RATE SCHEDULES.

On Nov. 23, 1916, the Board passed the following vote: —

That the provisions of the order adopted by the Board on Jan. 24, 1912, relative to the filing of schedules of prices, rates and charges for service of every kind for gas and electricity by municipalities, corporations, companies and persons, are hereby extended to include corporations and companies described in chapter 787 of the Acts of the year 1914; and that said corporations and companies shall on or before Jan. 1, 1917, file said schedules, copies of all special contracts and memoranda of all oral agreements, if any, in force on Dec. 1, 1916, and shall file any changes in said prices and copies of all special contracts or agreements thereafter made within three days after the same are made.

In accordance with the foregoing vote, a circular letter was addressed to each of the gas, electric and water companies under the Board's supervision, a copy of which and a copy of the order of Jan. 24, 1912, follow: —

Nov. 23, 1916.

.....*Company.*

The Board has instructed me to bring to your attention the enclosed copy of an order of the Board adopted on Jan. 24, 1912, pursuant to the authority conferred by section 31 of chapter 121 of the Revised Laws (now section 146 of chapter 742 of the Acts of the year 1914) and its insistence upon a strict compliance therewith. If any special contract or agreement, such as is described in the second paragraph of said order, was in force on Nov. 1, 1916, copies thereof, if in writing, and descriptive statements thereof, if oral, must be filed forthwith, if not already filed, with the Board. Attention is also directed to the fact that the inclusion of rate schedules in the annual returns merely is not deemed to be a compliance with the order.

The provisions of this order have been extended to water companies by an order of the Board adopted Nov. 22, 1916, and all schedules of prices, copies of all special contracts, memoranda of all oral agreements, if any, relating to prices, rules and regulations in force on Dec. 1, 1916, shall be filed on or before Jan. 1, 1917, and any changes in prices and copies of all special contracts or agreements thereafter made shall be filed within three days after the same are made.

R. G. TOBEY,
Clerk.

BOSTON, JAN. 24, 1912.

Ordered, That every municipality, corporation, company and person required by law to make annual returns to the Board of Gas and Electric Light Commissioners shall, on or before March 1, 1912, file with said Board a schedule or schedules showing all prices, rates and charges for service of every kind rendered by it in the distribution and sale of gas or electricity, or in connection therewith, in force on Jan. 1, 1912 (including the terms, prices, rates and charges made under any individual or special contracts), and a copy of all rules, regulations and forms in any manner applicable to the same. Accompanying said schedules shall be a statement showing all changes in prices, rates, charges, rules, regulations or forms made subsequent to Jan. 1, 1912.

Whenever, after March 1, 1912, any such municipality, corporation, company or person shall make any change in any price, rate, charge, rule, regulation or form theretofore filed with the Board, or shall make any special contract or agreement, whether oral or in writing, containing any terms, prices, rates, charges, rules or regulations differing from those theretofore in force, it shall, within three days after making such change or contract, file with the Board a statement plainly showing such change and the time when the same is to take effect, and a copy of said special contract, if in writing, or a descriptive statement thereof, if oral.

A true copy.

Attest:

R. G. TOBEY,
Clerk.

CORPORATE CONTROL.

On Dec. 14, 1916, the Board adopted the following order: —

Ordered, That the Board send to all companies under its supervision the following notice: —

BOSTON, DEC. 14, 1916.

To the Several Companies under the Supervision of the Board.

The Board for some time has viewed with concern the control of the directorates of certain of the companies under its supervision by officials and employees of engineering, construction and management organizations and corporations with which the companies involved have from time to time contracted for extensions and improvements of and managerial services for their respective properties. In the opinion of the Board such practices are wrong in principle. Whatever justification may exist for them in public service companies whose credit is feeble or future hazardous and uncertain, that justification ceases when their financial position is firmly established. The management of such companies should then be in the hands of directors and officers responsible solely to their stockholders and the public whom they have undertaken to serve. For reasons that are obvious companies should not have any dealings in supplies or materials or make any contracts for construction or management with another corporation, partnership or association when said company has upon its board of directors or as its president, manager, purchasing or selling officer, or as its agent in the particular transaction, a person who is at the same time a director, purchasing or selling officer, or agent of, or who has any substantial interest in, such other corporation, partnership or association, unless and except such purchases shall be made from, or such dealings shall be with, the bidder whose bid is the most favorable to such company, to be ascertained by honestly conducted competitive bidding. Notice is hereby given on the conclusions reached by the Board, to the end that no company under its supervision shall hereafter enter into contracts and relationships of the character above described save under exceptional circumstances and with the approval of the Board, and that upon the expiration of existing contracts they shall not be renewed.

By order of the Board,

ALONZO R. WEED,
Chairman.

BOSTON CONSOLIDATED — NEW ENGLAND GAS AND COKE
CONTRACT.

On the petition of the Boston Consolidated Gas Company for the finding required by section 6 of chapter 417 of the Acts of the year 1903 relative to the purchase of gas by said Boston

Company from the New England Gas and Coke Company for a period of three years from the first day of December, 1916, under a certain contract between said companies dated Nov. 7, 1916, a copy whereof is filed with the Board:—

The Board of Gas and Electric Light Commissioners hereby finds, after a public hearing, that the price to be paid for the gas to be purchased under the terms of said contract, to wit: $34\frac{1}{2}$ cents per thousand cubic feet, is not less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company; and said contract is hereby disapproved. (Dec. 15, 1916.)

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June last, with the localities supplied and the population of each according to the census of 1915. Unless otherwise noted the par value of each share of capital stock reported is \$100.

| CORPORATE NAME. | Localities supplied. | Popu- lation. | Capital. |
|---|----------------------|------------------|------------|
| Adams Gas Light Co., . . . | Adams, . . . | 13,218 | \$60,000 |
| Amesbury & Salisbury Gas Co., | Amesbury, . . . | 8,543 | 60,000 |
| | Salisbury, . . . | 1,717 | — |
| Amherst Gas Co., . . . | Amherst, . . . | 5,558 | 300,000 |
| | Pelham, . . . | 499 | — |
| | Arlington, . . . | 14,889 | 450,000 |
| Arlington Gas Light Co., . . | Belmont, . . . | 8,081 | — |
| | Winchester, . . | 10,005 | — |
| Athol Gas & Electric Co., . . | Athol, . . . | 9,783 | 605,000 |
| Attleboro Gas Light Company Cor- poration, . . . | Attleboro, . . . | 18,480 | 58,000 |
| Atwood, L. Sidney, ¹ . . . | Chatham, . . . | 1,667 | — |
| | Beverly, . . . | 22,950 | 687,500 |
| Beverly Gas & Electric Co., . | Danvers, . . . | 11,177 | — |
| Blackstone Electric Light Co., | Blackstone, . . | 5,680 | 40,000 |
| | Boston, . . . | 745,439 | 15,124,600 |
| Boston Consolidated Gas Co., | Brookline, . . | 33,490 | — |
| | Milton, . . . | 8,600 | — |
| | Brockton, . . . | 62,288 | 1,537,000 |
| | Avon, . . . | 2,164 | — |
| Brockton Gas Light Co., . . | Bridgewater Dist., . | 15,811 | — |
| | Holbrook, . . . | 2,948 | — |
| | Randolph, . . . | 2,734 | — |
| | Stoughton, . . . | 6,982 | — |

¹ Manufacture of gas minor portion of business.

| CORPORATE NAME. | Localities supplied. | Popula- tion. | Capital. |
|--|--|---------------------|----------------------|
| Cambridge Gas Light Co., | Cambridge, | 108,822 | \$1,680,000 |
| | Somerville (in part), | 67,847 ¹ | — |
| | Boston (Charlestown District), | 39,601 | 600,000 ² |
| Charlestown Gas & Electric Co., | Everett (in part), | — | — |
| | Medford (in part), | — | — |
| | Somerville (in part), | 17,939 ¹ | — |
| Citizens' Gas, Electric & Power Co., | Nantucket, | 3,166 | 40,000 |
| Citizens' Gas Light Co., | Quincy, | 40,674 | 743,000 |
| Clinton Gas Light Co., | Clinton, | 13,192 | 183,000 ³ |
| Dedham & Hyde Park Gas & Electric Light Co., | Dedham, | 11,043 | 155,950 ² |
| | Hyde Park, | 22,615 | — |
| East Boston Gas Co., | Boston (East Boston), | 65,680 | 575,000 ⁴ |
| | Chelsea, | 43,426 | — |
| Easthampton Gas Co., | Easthampton, | 9,845 | 450,000 |
| Fall River Gas Works, | Fall River, | 124,791 | 1,127,000 |
| | Somerset, | 3,377 | — |
| Fitchburg Gas & Electric Light Co., | Fitchburg, | 39,656 | 888,000 ² |
| Framingham Gas, Fuel & Power Co., | Framingham, | 15,860 | 75,000 |
| Gardner Gas, Fuel & Light Co., | Gardner, | 16,376 | 140,000 |
| Gloucester Gas Light Co., | Gloucester, | 24,478 | 210,000 ² |
| Greenfield Gas Light Co., | Greenfield, | 12,618 | 166,000 ² |
| | Turners Falls, | 5,522 ¹ | — |
| Gregory, J. D. ⁵ | Princeton, | 800 | — |
| Hadley Lighting Co., | Hadley, | 2,666 | 1,750 ⁴ |
| | Haverhill, | 49,450 | 585,000 ² |
| Haverhill Gas Light Co., | Groveland, | 2,377 | — |
| | Merrimac, | 2,202 | — |
| Hyannis Lighting Co., ⁵ | Barnstable (Hyannis), | 4,995 ⁶ | 6,270.70 |
| Ipswich Gas Light Co., | Ipswich, | 6,272 | 16,000 |
| | Lawrence, | 90,259 | 2,500,000 |
| Lawrence Gas Co., | Andover, | 7,978 | — |
| | Methuen, | 14,007 | — |
| | North Andover, | 5,956 | — |
| Leominster Gas Light Co., | Leominster, | 17,646 | 135,000 |
| Lexington Gas Co., | Lunenburg, | 1,610 | — |
| | Lexington, | 5,538 | 40,000 |
| Lowell Gas Light Co., | Lowell, | 107,978 | 1,000,000 |
| | Chelmsford, | 5,182 | — |
| | Dracut, | 4,022 | — |
| | Tewksbury, | 5,265 | — |
| | Lynn, | 95,803 | 1,182,500 |
| Lynn Gas & Electric Co., | Marblehead, | 7,606 | — |
| | Nahant, | 1,387 | — |
| | Saugus, | 10,226 | — |
| | Swampscott, | 7,345 | — |
| | Malden, | 48,907 | 2,085,500 |
| | Everett (in part), | — | — |
| Malden & Melrose Gas Light Co., | Medford (in part), | — | — |
| | Melrose, | 16,880 | — |
| | Reading, | 6,805 | — |
| | Stoneham, | 7,849 | — |
| | Marlborough, | 15,250 | 247,000 |
| Marlboro-Hudson Gas Co., | Hudson, | 6,758 | — |
| | Maynard, | 6,770 | — |
| | Southborough, | 1,898 | — |
| | Stowe, | 1,127 | — |
| Milford Gas Light Co., | Milford, | 13,687 | 72,300 |
| Natick Gas Light Co., | Hopedale, | 2,663 | — |
| | Natick, | 11,119 | 59,600 |
| New Bedford Gas & Edison Light Co., | New Bedford, | 109,568 | 1,590,000 |
| | Acushnet, | 2,387 | — |
| | Dartmouth, | 5,330 | — |
| | Fairhaven, | 6,277 | — |

¹ Estimated.³ Par value, \$500.⁵ Unincorporated.² Par value, \$50.⁴ Par value, \$25.⁶ Entire population.

| CORPORATE NAME. | Localities supplied. | Popula- tion. | Capital. |
|--|--|---------------------|----------------------|
| Newburyport Gas & Electric Co., | Newburyport, . . . | 15,311 | \$285,000 |
| | Newbury, . . . | 1,590 | — |
| | Newton, . . . | 43,113 | 560,000 |
| | Waltham, . . . | 30,154 | — |
| Newton & Watertown Gas Light Co., | Watertown, . . . | 16,515 | — |
| | Wellesley, . . . | 6,439 | — |
| | Weston, . . . | 2,342 | — |
| North Adams Gas Light Co., | North Adams, . . . | 22,033 | 400,000 |
| | Clarksburg, . . . | 1,114 | — |
| Northampton Gas Light Co., | Northampton, . . . | 21,654 | 155,675 ¹ |
| North Attleborough Gas Light Co., | North Attleborough, . . . | 9,398 | 68,100 |
| | Plainville, . . . | 1,408 | — |
| Norwood Gas Co., | Norwood, . . . | 10,977 | 140,000 |
| | Abington, . . . | 5,646 | 709,000 |
| | Braintree, . . . | 9,343 | — |
| | Hingham, . . . | 5,264 | — |
| Old Colony Gas Co., | Rockland, . . . | 7,074 | — |
| | Weymouth, . . . | 13,969 | — |
| | Whitman, . . . | 7,520 | — |
| Otis Co., ² | Ware, . . . | 9,346 | — |
| Pittsfield Coal Gas Co., | Pittsfield, . . . | 39,607 | 396,000 |
| | Dalton, . . . | 3,858 | — |
| Plymouth Gas Light Co., | Plymouth, . . . | 12,926 | 148,500 |
| | Kingston, . . . | 2,580 | — |
| Sadler, Thomas G., ² | Attleboro (South At- tleborough), . . . | 18,480 ³ | — |
| | Salem, . . . | 37,200 | 499,600 |
| Salem Gas Light Co., | Peabody, . . . | 18,625 | — |
| Southeastern Massachusetts Power & Electric Co., | Marion, . . . | 1,487 | 265,000 |
| Spencer Gas Co., | Spencer, . . . | 5,994 | 97,000 |
| | Springfield, . . . | 102,971 | 1,777,200 |
| | Agawam, . . . | 4,555 | — |
| | Chicopee, . . . | 30,138 | — |
| Springfield Gas Light Co., | Longmeadow, . . . | 1,782 | — |
| | Ludlow, . . . | 6,251 | — |
| | South Hadley, . . . | 5,179 | — |
| | West Springfield, . . . | 11,330 | — |
| Suburban Gas & Electric Co., | Revere, . . . | 25,178 | 834,500 |
| | Winthrop, . . . | 12,758 | — |
| | Taunton, . . . | 36,161 | 330,000 ⁴ |
| | Berkley, . . . | 985 | — |
| Taunton Gas Light Co., | Dighton, . . . | 2,499 | — |
| | Raynham, . . . | 1,810 | — |
| Vineyard Haven Gas & Electric Light Co., | Vineyard Haven, . . . | 1,324 | 10,000 |
| Vineyard Lighting Co., | Oak Bluffs, . . . | 1,245 | 25,000 |
| Waite & Smith, ⁵ | Dartmouth (South Dartmouth), . . . | 5,330 | — |
| Webster & Southbridge Gas & Electric Co., | Webster, . . . | 12,565 | 467,500 |
| | Dudley, . . . | 4,373 | — |
| | Southbridge, . . . | 14,217 | — |
| | — ⁶ | — | 147,500 |
| West Boston Gas Co., | Williamstown, . . . | 3,981 | 40,000 |
| Williamstown Gas Co., | Woburn, . . . | 16,410 | 45,100 |
| Woburn Gas Light Co., | Brookfield, . . . | 2,050 | 285,000 |
| | Leicester, . . . | 3,322 | — |
| | Monson, . . . | 5,004 | — |
| Worcester County Gas Co., | North Brookfield, . . . | 2,947 | — |
| | Palmer, . . . | 9,468 | — |
| | Warren, . . . | 4,268 | — |
| | West Brookfield, . . . | 1,288 | — |
| Worcester Gas Light Co., | Worcester, . . . | 162,697 | 1,400,000 |

¹ Par value, \$25.² Manufacture of gas minor portion of business.³ Entire population.⁴ Par value, \$50.⁵ Unincorporated.⁶ Supplies gas in Framingham, Marlborough and Natick.

Aggregate Balance Sheet.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board.

Aggregates from these balance sheets and those in the returns of 1915 show the following facts: —

| | JUNE 30. | |
|---|-----------------|-----------------|
| | 1915. | 1916. |
| ASSETS: — | | |
| Real estate, machinery, street mains and meters, | \$66,359,792 16 | \$68,534,137 68 |
| Cash on hand, | 1,653,653 22 | 1,928,951 16 |
| Due for gas, | 926,852 80 | 1,002,126 08 |
| Other accounts due, | 782,476 49 | 863,685 07 |
| Materials, etc., | 3,551,709 54 | 3,694,489 73 |
| Notes receivable, | 40,686 60 | 78,592 28 |
| Reserve, | 49,890 58 | 79,583 05 |
| Investments, insurance and taxes, | 1,250,684 27 | 888,206 98 |
| Electric assets, | 13,942,706 16 | 12,992,948 47 |
| | \$88,558,451 82 | \$90,062,720 50 |
| LIABILITIES: — | | |
| Capital stock, | \$45,392,232 84 | \$45,254,145 70 |
| Bonds, | 1,770,000 00 | 1,536,500 00 |
| Notes payable, | 12,478,353 07 | 13,134,848 51 |
| Unpaid bills, | 876,763 01 | 941,894 61 |
| Unpaid dividends, | 180,694 75 | 543,412 72 |
| Deposits, | 507,232 25 | 200,687 34 |
| Interest due and unpaid, | 4,293 99 | 4,945 91 |
| Interest accrued but not due, | 52,708 66 | 103,632 80 |
| Premium on capital stock, | 17,028,751 75 | 17,948,748 00 |
| Other items, | 2,189,584 58 | 2,343,490 36 |
| | \$80,480,614 90 | \$82,012,305 95 |
| Reserve and depreciation funds, | 1,552,819 56 | 1,701,193 09 |
| | \$82,033,434 46 | \$83,713,499 04 |
| Surplus, | 6,525,017 36 | 6,349,221 46 |
| | \$88,558,451 82 | \$90,062,720 50 |
| Of these companies: — | | |
| 55 ¹ show an aggregate surplus of | \$6,829,323 58 | \$6,653,267 57 |
| 7 ² show an aggregate deficit of | 304,306 22 | 304,046 11 |
| Leaving total net surplus, as shown above, | \$6,525,017 36 | \$6,349,221 46 |
| Which added to reserves carried as liabilities, | 1,552,819 56 | 1,701,193 09 |
| Would show an actual surplus of | \$8,077,836 92 | \$8,050,414 55 |
| Equivalent to a per cent. on capital of about | 17.79 | 17.79 |
| INCOME: — | | |
| For gas sold by meter, | \$13,399,936 18 | \$13,973,255 09 |
| For gas supplied to public lamps, | 236,676 24 | 242,448 00 |
| For gas sold to other companies, | 639,997 56 | 672,951 80 |
| From sales of coke, | 632,372 69 | 658,883 95 |
| sales of tar, | 234,383 10 | 282,451 11 |
| sales of ammoniacal liquor, | 127,187 23 | 131,073 01 |

¹ Fifty-nine in 1915.² Eight in 1915.

| | FOR YEAR ENDING JUNE 30. | |
|---|--------------------------|-----------------|
| | 1915. | 1916. |
| From rent of meters, | \$32,936 58 | \$12,796 30 |
| rent of gas stoves and engines, | 3,643 81 | 4,469 83 |
| rent of gas lamps, | 30,392 88 | 21,747 29 |
| public lamps other than gas lamps, | 4,121 19 | 3,062 87 |
| other sources, | 1,241 61 | 40,568 99 |
| Total, | \$15,342,889 07 | \$16,043,708 24 |
| EXPENSES: — | | |
| 1. Coals, | \$2,543,210 50 | \$2,658,698 67 |
| 2. Enrichers, | 1,128,509 75 | 1,193,995 91 |
| 3. Purifying materials, | 37,227 23 | 29,747 35 |
| 4. Water, | 40,275 28 | 43,866 93 |
| 5. Wages at works, | 880,039 45 | 909,807 06 |
| 6. Station expenses, | 130,616 75 | 131,394 42 |
| 7. Repairs and maintenance of works, | 80,199 03 | 113,899 40 |
| 8. Renewal of machinery, | 395,549 26 | 356,825 72 |
| 9. Gas bought, | 1,575,677 94 | 1,496,819 61 |
| 10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, | 526,662 30 | 606,706 49 |
| 11. Repairs, renewals and maintenance of mains and service pipes, | 312,871 87 | 344,520 64 |
| 12. Distribution tools and appliances, | 252,132 79 | 200,540 61 |
| 13. Repairs and renewals of meters, | 276,057 76 | 271,967 43 |
| 14. Gas stove fixings, repairs, etc., | 167,468 85 | 185,899 92 |
| 15. Lighting and repairing (gas lamps only), | 68,797 61 | 71,741 09 |
| 16. Lighting and repairing, and materials used for other lamps, | 6,123 88 | 4,279 73 |
| 17. Directors' allowances, | 18,374 95 | 18,837 12 |
| 18. Salaries of officers, | 218,936 48 | 222,985 07 |
| 19. General salaries, | 419,949 17 | 409,355 13 |
| 20. Rent of offices, | 55,568 80 | 61,032 25 |
| 21. Repairs and maintenance of office buildings, | 10,325 64 | 19,239 42 |
| 22. General office expenses, | 370,812 83 | 491,945 86 |
| 23. Taxes, | 1,321,467 22 | 1,416,547 69 |
| 24. Insurance, | 127,851 41 | 134,377 70 |
| 25. Law expenses, | 35,454 68 | 25,828 04 |
| 26. Claims, | 38,778 20 | 34,587 55 |
| 27. Bad debts, | 23,586 32 | 19,250 41 |
| 28. Incidental expenses, | 6,599 53 | 16,370 78 |
| Total, | \$11,069,125 53 | \$11,491,068 00 |
| Leaving an apparent profit on their gas business of | \$4,273,763 54 | \$4,552,640 24 |
| They have also received for interest, etc., | 81,645 92 | 93,158 18 |
| for rents, etc., | 164,204 62 | 213,927 83 |
| as profits from electric lighting, | 1,278,910 75 | 1,535,698 87 |
| | \$5,798,524 83 | \$6,395,425 12 |
| Leaving an apparent deficit of | — | — |
| | \$5,798,524 83 | \$6,395,425 12 |
| From these receipts should be deducted: — | | |
| Interest on bonds and loans, | \$825,989 93 | \$674,654 74 |
| Dividends, | 3,970,002 37 | 4,339,535 35 |
| Other items, | 847,680 77 | 1,336,173 07 |
| | \$5,643,673 07 | \$6,350,363 16 |
| Leaving an apparent profit of | 154,851 76 | 45,061 96 |
| | \$5,798,524 83 | \$6,395,425 12 |

Three¹ of the companies appear not to have earned expenses, and nine² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$573,318.91. The receipts from sales for public lamps have increased by \$5,771.76.

In Appendix B will be found, under date of June 30, 1916, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix E. The aggregate valuation of all the companies is \$67,970,000.

Certain companies, however, have electric light plants, and the assessed value of such whenever separately returned is as follows: —

| | | | |
|------------------------------|-----------|------------------------------|-------------|
| Blackstone, | \$20,600 | Southeastern Mass. (Marion), | \$102,790 |
| Citizens' (Nantucket), . . . | 46,520 | Suburban (Revere), | 621,085 |
| Easthampton, | 234,573 | Vineyard (Oak Bluffs), . . . | 58,600 |
| Fitchburg, | 979,694 | Webster, | 316,675 |
| Lawrence, | 1,274,964 | | |
| Lynn, | 1,581,550 | Total, | \$7,243,871 |
| New Bedford, | 2,006,820 | | |

The value of the gas plants as assessed by the local assessors is then, in round numbers, probably not far from \$55,000,000, as there are electric plants at Adams, Amherst, Athol, Beverly, Charlestown, Clinton, Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$1,416,547.69, an average of 7.9 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$94,880.47 in the total, and of three-tenths of a cent for every thousand feet sold.

¹ Six last year.

² Fifteen last year.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix E. Nine companies paid no dividends. The 55 companies paying dividends paid out in all for this purpose the sum of \$4,339,535.35, which is an average rate of 8.9 per cent. on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price of gas per 1,000 feet during the year ending June 30, 1916: —

| | |
|---|-----------------------|
| Arlington, | from \$1 15 to \$1 10 |
| Brockton (in West Bridgewater), | from 1 25 to 1 20 |
| Citizens' (Nantucket), | from 2 50 to 2 00 |
| Citizens' (Quincy), | from 1 20 to 1 10 |
| Fitchburg, | from 1 10 to 1 00 |
| Gardner, | from 1 85 to 1 80 |
| Leominster, | from 1 40 to 1 35 |
| Marlborough, | from 1 50 to 1 40 |
| Newton, | from 90 to 85 |
| Plymouth, | from 1 65 to 1 60 |

Price.

The following pages show the prices charged by the several companies June 30, 1916, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1915 and 1916: —

| COMPANY. | Gross Price. | REMARKS. | MAXIMUM NET PRICE. | | AVERAGE PRICE. | |
|---------------------------------------|--------------|---|--------------------|--------|----------------|--------|
| | | | 1916. | 1915. | 1916. | 1915. |
| Adams, . . . | \$1 15 | Discount 10 cents per M if paid before the 10th of the month; special rates of \$1 and 90 cents, respectively, to certain consumers. | \$1 05 | \$1 05 | \$1 05 | \$1 05 |
| Amesbury, . . . | 2 00 | Discount 50 cents per M for fuel purposes, 95 cents per M for engines and factories. Minimum charge, 50 cents a month; \$1 per M for brazing purposes. | 2 00 | 2 00 | 1 48 | 1 47 |
| Amherst, . . . | 1 50 | Discount 10 cents per M if paid before the 10th of the month. For 500,000 cubic feet annually or over, \$1.25 net. | 1 40 | 1 40 | 1 42 | 1 42 |
| Arlington, . . . | 1 20 | Discount 10 cents per M if paid before the 10th of the month. Minimum charge of 50 cents a month is made to consumers whose net bills average less than that amount during the year. | 1 10 | 1 15 | 1 14 | 1 17 |
| Athol, . . . | 1 75 | If more than 20,000 feet are used, \$1.45 per M. Gas for fuel purposes, \$1.45 to \$1.25, according to quantity used. Yearly minimum charge of \$6. | 1 75 | 1 75 | 1 47 | 1 50 |
| Attleboro, . . . | 1 20 | Discount 20 cents per M if paid on or before the 16th of the month. An extra discount of 10 cents per M if 200,000 feet or more are used per month, and an extra discount of 20 cents per M if 400,000 feet or more are used in any month. If less than 200,000 feet but more than 180,000 feet are used in any month, the net cost shall be \$180; and if less than 400,000 but more than 356,000 feet are used in one month, the net cost shall be \$320. | 1 00 | 1 00 | 1 00 | 1 00 |
| Atwood, L. Sidney (Chatham), . . . | 15 00 | Acetylene gas, | 15 00 | 15 00 | 15 00 | 15 00 |

| COMPANY. | Gross Price. | REMARKS. | MAXIMUM NET PRICE. | | AVERAGE PRICE. | |
|--------------------------|---------------------|---|---------------------|---------------------|----------------|--------|
| | | | 1916. | 1915. | 1916. | 1915. |
| Beverly, . . . | \$1 30 ¹ | Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1 per M net. Prepayment meters, \$1.20. Minimum charge of \$1 a quarter. Danvers: \$1.55 per M, with discount of 20 cents for prompt payment; prepayment meters, \$1.45. | \$1 10 ¹ | \$1 10 ¹ | \$1 19 | \$1 19 |
| Blackstone, . . . | 1 30 | Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$6 a year, payable 50 cents a month, but adjusted at end of year on basis of year's consumption. | 1 20 | 1 20 | 1 22 | 1 25 |
| Boston Consolidated, . | 80 | Special rates for gas used for power and fuel exceeding 25,000 cubic feet per month ranging from 75 to 65 cents, with a discount of 30 per cent. on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$6 per year. | 80 | 80 | 79.2 | 79.6 |
| Brockton, . . . | 1 15 | Discount 10 cents per M on all bills paid on or before the 10th of the month. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon, Bridgewater, East Bridgewater and West Bridgewater is \$1.30 gross, with a discount of 10 cents per M if paid in 10 days; Stoughton, \$1.45, with discount of 10 cents per M if paid in 10 days; \$1 per M for engines; between 100,000 and 150,000 cubic feet, 90 cents per M net; over 150,000 cubic feet per month, 85 cents per M net. | 1 05 | 1 05 | 1 08 | 1 08 |
| Cambridge, . . . | 90 | Discount 10 cents per M if paid within 10 days from date of bill. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 75 to 60 cents net. | 80 | 80 | 80.5 | 80.5 |
| Charlestown, . . . | 90 | Discount 10 cents per M if paid in 10 days. Meter rent of \$2 unless \$7 worth of gas is used yearly. Gas for fuel, exceeding 25,000 feet per month, 75 to 50 cents net per month, according to quantity used. | 80 | 80 | 80.6 | 80.6 |
| Citizens' (Nantucket), . | 2 00 | Minimum charge of \$6 per year. | 2 00 | 2 50 | 2 02 | 2 06 |
| Citizens' (Quincy), . . | 1 10 | Gas for power and fuel, \$1.10 to 75 cents per M according to amount used. Minimum charge of 50 cents a month, with refund if consumer's bills amount to more than \$6 per year. | 1 10 | 1 20 | 1 11 | 1 18 |

| | | | | | | |
|------------------------|-------------------|---|-----------------|-----------------|------|------|
| Clinton, | 1 50 | For the first 50,000 cubic feet per month, \$1.50 gross, less 10 cents per M cubic feet; for next 50,000 cubic feet, \$1.20 net; for the next 50,000 cubic feet, \$1 net; and all over 150,000 cubic feet, 85 cents net. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year. | 1 40 | 1 40 | 1 40 | 1 40 |
| Dedham, | 1 15 | Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 30,000 feet; 20 cents per M to 100,000 feet; 25 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than \$7 worth of gas a year. | 1 15 | 1 15 | 1 04 | 1 04 |
| East Boston, | 80 | Gas engine and fuel rate: first 25,000 cubic feet, per M, 80 cents; next 25,000 cubic feet, 75 cents; next 50,000 cubic feet, 70 cents; all over 100,000 cubic feet, 65 cents; a discount of 30 cents will be allowed on the excess over \$200 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumer's bills amount to \$6 per year. | 80 | 80 | 78.4 | 79.2 |
| Easthampton, | 1 50 | Discount 10 cents per M if paid within 10 days. | 1 40 | 1 40 | 1 41 | 1 41 |
| Fall River, | 90 | Discount 10 cents per M if paid within 15 days; 70 cents per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.10 gross, \$1 net in 15 days. To Tiverton Gas Company, 60 cents per M, but regular prices if less than 30,000 feet are used during any month. | 80 ² | 80 ² | 81.4 | 81.4 |
| Fitchburg, | 1 10 | \$1.10 per M first 25,000 feet; \$1 per M next 10,000 feet; 90 cents per M next 10,000 feet; 80 cents per M all over 45,000 feet, with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month. | 1 00 | 1 10 | 99.2 | 1 09 |
| Framingham, | 1 50 | Discount 10 cents per M if paid within 15 days of date of bill. Special prices to large consumers. Minimum charge of 50 cents a month. | 1 40 | 1 40 | 1 37 | 1 38 |
| Gardner, | 1 85 | Discount 5 cents to 40 cents if paid within 10 days of date of bill, according to amount used. Minimum charge of 40 cents a month. | 1 80 | 1 85 | 1 78 | 1 85 |
| Gloucester, | 1 20 | Discounts: 10 cents per M for first 200,000 feet, 40 cents for over 200,000 feet if paid within 10 days. Minimum charge, \$3 a year. | 1 10 | 1 10 | 1 10 | 1 10 |
| Greenfield, | 1 66 ³ | Discount 10 per cent. if paid before the 10th of the month following. Laundries and restaurants using 15,000 feet or over per month, 10 per cent. additional, or \$1.35 net if paid within 10 days. Factories and automatic water heaters 40 per cent. discount, or \$1 net if paid within 10 days. Minimum charge, 50 cents per month or \$6 per year. | 1 50 | 1 50 | 1 38 | 1 39 |

¹ Maximum gross and net prices, exclusive of Danvers.² Maximum gross and net prices, exclusive of Somerset.

| COMPANY. | Gross Price. | REMARKS. | MAXIMUM NET PRICE. | | AVERAGE PRICE. | |
|-----------------------------|--------------|---|--------------------|---------|----------------|---------|
| | | | 1916. | 1915. | 1916. | 1915. |
| Gregory, J. D. (Princeton), | \$15 00 | Acetylene gas, | \$15 00 | \$15 00 | \$15 00 | \$15 00 |
| Hadley, | 15 00 | Acetylene gas, | 15 00 | 15 00 | 15 00 | 15 00 |
| Haverhill, | 90 | Discount 10 cents per M if paid within 10 days. City of Haverhill, 80 cents per M. Minimum charge, payable annually, of \$6 if less than that amount is used. Merrimac and Groveland, \$1.30 per M with discount of 10 cents if paid within 10 days. | | | | |
| Hyannis, | 15 00 | Discount 5 per cent. if paid within 10 days. Minimum charge, 50 cents a month. Acetylene gas, | 80 | 80 | 82.3 | 82.1 |
| Ipswich, | 2 00 | Gas for gas stoves, \$1.80, | 14 25 | 14 25 | 14 54 | 14 68 |
| Lawrence, | 95 | Discount 10 cents per M if paid within 15 days. Discount 15 cents to large mills. Price, 75 cents net to city of Lawrence, | 2 00 | 2 00 | 1 95 | 1 92 |
| Leominster, | 1 45 | Discount 10 cents on all bills paid within 10 days. From 2,000 to 48,000 feet per month, \$1.35 per M, with discount of 10 cents if paid in 10 days; on next 50,000 feet, \$1.05 net per M, and on all over 100,000 feet, 85 cents net per M. To three special customers: less than 30,000 cubic feet at regular rates; 30,000 to 40,000 at \$1 per M; over 40,000 at 85 cents per M. One customer at the following rate: first 165,000 cubic feet per month, 75 cents; all over 165,000 cubic feet per month, 70 cents. Discount of 5 cents per M cubic feet if paid within 10 days. If total consumption during any contract year is less than 1,000,000 cubic feet, 85 cents per M cubic feet net; if more than 1,000,000 cubic feet but less than 2,000,000, 75 cents per M net. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year, | 85 | 85 | 86.3 | 89.5 |
| Lexington, | 1 60 | Discount of 10 cents if paid within 10 days. All over 10,000 cubic feet per month, \$1.25 net per M. Minimum charge of \$6 to consumers whose net bills average less than that amount during the year, | 1 35 | 1 40 | 1 31 | 1 34 |
| Lowell, | 1 05 | Discount 20 cents per M if paid within 7 days; second 100,000 cubic feet per month, 75 cents per M; next 200,000 cubic feet, 65 cents; all over 400,000 cubic feet, 60 cents net, | 1 50 | 1 50 | 1 54 | 1 56 |
| | | | 85 | 85 | 85.2 | 86.1 |

| | | | | | | |
|--------------------|------|---|-----------------|-----------------|------|------|
| Lynn, . . . | 85 | Discount 10 cents per M if paid within 10 days. In Marblehead gross price \$1.10 per M, with discount of 10 cents if paid within 10 days. To General Electric Company at high pressure, 50 cents net, at their works, plus 5 per cent. to cover pipe line loss. To Salem Gas Light Company, 60 cents per M feet flat rate, computed from consumers' meters in Salem, plus 5 per cent. to cover pipe line loss. To Marblehead Potteries Company, 90 cents per M net. | 75 ¹ | 75 ¹ | 74.1 | 74.7 |
| Malden, . . . | 1 00 | Discount 10 cents if paid within 15 days. In Reading \$1.60 per M gross, with discount of 10 cents if paid within 15 days. To Cambridge Gas Light Company, 80 cents net per M; Suburban Gas and Electric Company, 45 cents per M cubic feet. Power rates: first 35,000 cubic feet per month, \$1, less 10 cents for prompt payment; next 10,000, less 20 cents for prompt payment; and all in excess of 45,000, less 30 cents for prompt payment. Reading rates for power: first 15,000 feet, \$1.60, less 10 cents for prompt payment; all in excess of 15,000 feet, less 70 cents for prompt payment. Minimum charge of 75 cents per quarter to consumers using less than 833 cubic feet. | 90 ² | 90 ² | 90.9 | 90.7 |
| Marlborough, . . . | 1 60 | Discount 20 cents per M if paid within 10 days. Prepayment meters at \$1.40 net. One large consumer using gas engine, at \$1.25 per M net. Minimum monthly charge of 50 cents. | 1 40 | 1 50 | 1 44 | 1 52 |
| Milford, . . . | 1 50 | First 10,000 cubic feet per month, \$1.45 net per M; next 10,000 cubic feet per month, \$1.35 net per M; next 10,000 cubic feet per month, \$1.25 net per M; next 10,000 cubic feet per month, \$1.15 net per M; next 10,000 cubic feet per month, \$1.05 net per M; all over 50,000 cubic feet per month, 95 cents net per M. | 1 45 | 1 45 | 1 42 | 1 45 |
| Natick, . . . | 1 60 | Discount 10 cents per M if paid by the 15th of the month. Manufacturing, \$1.50 per M. Minimum charge of 50 cents a month. | 1 50 | 1 50 | 1 51 | 1 51 |
| New Bedford, . . . | 90 | Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; over 2,000,000 on year's consumption, 10 cents per M. Fairhaven, \$1, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7. | 80 ³ | 80 ³ | 82.2 | 82.4 |
| Newburyport, . . . | 1 45 | Discount 20 cents per M if paid in 12 days. Price of \$1 net to certain charitable and religious institutions. Meter rent of \$1 a quarter if less than that amount is used. | 1 25 | 1 25 | 1 26 | 1 27 |

¹ Maximum gross and net prices, exclusive of Marblehead.³ Maximum gross and net prices, exclusive of Fairhaven.² Maximum gross and net prices, exclusive of Reading.

| COMPANY. | Gross Price. | REMARKS. | MAXIMUM NET PRICE. | | AVERAGE PRICE. | |
|--|--------------|--|--------------------|--------|----------------|----------|
| | | | 1916. | 1915. | 1916. | 1915. |
| Newton, . . . | \$0 85 | For consumption exceeding 500,000 cubic feet a year prices range from 84 to 75 cents, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year. | \$0 85 | \$0 90 | \$0 84.9 | \$0 89.3 |
| North Adams, . . . | 1 10 | Discount of 10 cents per M if paid in 10 days. Special rates of 90 to 72 cents net, respectively, to certain customers. | 1 00 | 1 00 | 98.9 | 97.2 |
| Northampton, . . . | 1 10 | 10 cents per M discount if paid in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year. | 1 00 | 1 10 | 1 01 | 1 07 |
| North Attleborough, . . | 1 25 | Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months. | 1 10 | 1 10 | 1 11 | 1 11 |
| Norwood, . . . | 1 70 | Discount 10 cents per M if paid by the 15th of the month; 25 cents per M discount to large consumers. Minimum charge of 50 cents a month. | 1 60 | 1 60 | 1 54 | 1 61 |
| Old Colony, . . . | 1 35 | Discount 10 cents per M if paid in 15 days, 5 cents additional discount for each 10,000 cubic feet over first 10,000 cubic feet. Employees, 75 cents net. Minimum charge of 50 cents a month when consumers have not used over \$6 a year. | 1 25 | 1 25 | 1 27 | 1 27 |
| Otis Company (Ware), . . | 1 50 | To consumers of 5,000 to 10,000 feet a month, \$1.25; to consumers of 10,000 feet or more, \$1 per M. Minimum charge of 25 cents a month. | 1 50 | 1 50 | 1 34 | 1 34 |
| Pittsfield, . . . | 1 10 | Discount 10 cents if paid in 10 days. For industrial and mechanical uses prices range from \$1 to 70 cents per M, according to consumption, less 10 per cent. in 10 days. | 1 00 | 1 00 | 94.0 | 94.6 |
| Plymouth, . . . | 1 70 | Discount of 10 cents per M if paid in 10 days. If an average of 8,000 feet of gas per month is used throughout the year, the price is \$1.45 net per M. Minimum charge of 50 cents a month. | 1 60 | 1 65 | 1 63 | 1 67 |
| Sadler, Thos. G. (South Attleborough), . . . | 13 50 | Acetylene gas. Discount \$1 if paid within 20 days. | 12 50 | 12 50 | 13 24 | 13 06 |
| Salem, . . . | 1 20 | Discount 20 cents per M if paid in 10 days. On bills of over 200,000 feet per month, \$1 net per M on first 100,000, 95 cents per M on second 100,000 and 90 cents net per M on all over 200,000 feet. On bills of 20,000 feet or over per month for power, 85 cents net per M on first 20,000 feet and 75 cents net per M on all over. Minimum charge of 50 cents a month when bills do not amount to \$7 a year. | 1 00 | 1 00 | 1 01 | 1 01 |

| | | | 12 50 | 12 50 | 12 50 | 12 50 | 12 47 |
|------------------------------|-------|--|-------------------|-------------------|-------|-------|-------|
| Southern Mass- | | | | | | | |
| achusetts (Marion), | 12 50 | Acetylene gas, | | | | | |
| Spencer, | 1 70 | All in excess of 2,000 cubic feet, \$1.50 gross. Discount of 10 cents on all | | | | | |
| | | bills paid within 10 days. Customers using gas ranges; first 2,000 feet, | | | | | |
| | | \$1.60 per M, and all over 2,000, \$1.40, with discount of 10 cents per M | | | | | |
| | | if paid within 10 days. For industrial purposes, \$1.30 per M for first | | | | | |
| | | 30,000 cubic feet per month, and \$1.20 for next 20,000 feet, each less | | | | | |
| | | 10 cents discount if paid within 10 days; next 20,000 feet, \$1 net, and | | | | | |
| | | all over 70,000 feet, 90 cents net. One customer at \$1.25 per month | | | | | |
| | | for 1 lamp burning all night, every night. To Worcester County Gas | | | | | |
| | | Company, 80 cents per M. Minimum charge of 50 cents a month to | | | | | |
| | | consumers whose net bills average less than that amount for the year, | 1 60 | 1 60 | 1 50 | 1 51 | |
| Springfield, | 1 00 | Discount 15 cents if paid within 15 days; also extra discount for quantity | | | | | |
| | | of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per | | | | | |
| | | month; and 20 cents per M on all in excess of 150,000 a month. Chic- | | | | | |
| | | opee and South Hadley Falls, \$1.10 per M cubic feet, 15 cents discount | | | | | |
| | | if paid by the 15th of the month. Northern Connecticut Light and | | | | | |
| | | Power Company, 50 cents per M cubic feet if paid within 15 days, | 85 ¹ | 85 ¹ | 85.2 | 85.6 | |
| | | otherwise 85 cents per M cubic feet. | | | | | |
| Suburban (Revere), | 1 00 | Discount 10 cents per M if paid within 15 days. To consumers using over | | | | | |
| | | 35,000 cubic feet a month the following rates: first 35,000 cubic feet, | | | | | |
| | | \$1 per M; next 10,000, 90 cents; in excess of 45,000, 80 cents, less 10 | | | | | |
| | | cents per M if paid within 15 days from date of bill. Minimum yearly | 90 | 90 | 90.3 | 90.1 | |
| | | charge of \$3, | | | | | |
| Taunton, | 1 10 | Discount of 10 cents per M if paid within 15 days; \$1 gross price for | | | | | |
| | | 125,000 cubic feet and over per quarter; 90 cents gross price for 500,- | | | | | |
| | | 000 cubic feet and over, and 80 cents gross price for 1,000,000 cubic | | | | | |
| | | feet and over per quarter, less 10 cents per M if paid within 15 days; | | | | | |
| | | 25 cents a month charged when no gas is used. South Dighton, \$1.20 | | | | | |
| | | gross per M, less 10 cents per M if paid within 15 days, | | | | | |
| Vineyard Haven, | 15 00 | Acetylene gas. Discount of 10 per cent, if paid before the 10th, and 5 | 1 00 ² | 1 00 ² | 97.8 | 98.7 | |
| | | per cent if paid between 10th and 20th of any month. If more than | | | | | |
| | | 150 feet a month is used, \$12.50 per M. Minimum charge of 50 cents | | | | | |
| | | a month for each meter set, | 13 50 | 13 50 | 11 87 | 12 30 | |

¹ Maximum gross and net prices, exclusive of Chicopee and South Hadley Falls.² Maximum gross and net prices, exclusive of South Dighton.

| COMPANY. | Gross Price. | REMARKS. | MAXIMUM NET PRICE. | | AVERAGE PRICE. | |
|--|--------------|--|--------------------|--------|----------------|--------|
| | | | 1916. | 1915. | 1916. | 1915. |
| Vineyard (Oak Bluffs), | \$3 80 | Discounts: June to September, inclusive, 10 per cent. to 50 per cent. according to amount of bill, if paid in 10 days, and 5 to 25 per cent. if paid in 20 days; October to May, inclusive, 40 per cent. to 50 per cent., according to amount of bill, if paid in 10 days, and 20 to 25 per cent. if paid in 20 days. Minimum monthly bill of 50 cents net, . . . | \$3 42 | \$3 42 | \$2 77 | \$2 67 |
| Waite and Smith (So. Dartmouth), . . . | 20 00 | Acetylene gas, . . . | 20 00 | 20 00 | 20 00 | 20 00 |
| Webster, . . . | 1 35 | Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 cubic feet or less, \$1.35; 10,000 to 20,000 cubic feet, \$1.20; 20,000 to 30,000 cubic feet, \$1.10; 30,000 to 40,000 cubic feet, \$1 net per M, . . . | 1 25 | 1 25 | 1 23 | 1 26 |
| Williamstown, . . . | 1 15 | Discount of 10 cents per M on all bills paid on or before the 10th of the month. One special customer, \$1.20 per M less 10 per cent., . . . | 1 05 | 1 05 | 1 05 | 1 06 |
| Woburn, . . . | 1 40 | Discount of 15 cents per M if paid within 15 days. Minimum monthly charge of 25 cents on 5-light meters or under if consumption is less than 300 cubic feet, and of 50 cents for larger meters if consumption is less than 500 cubic feet, . . . | 1 25 | 1 25 | 1 26 | 1 26 |
| Worcester County, . . . | 1 70 | All in excess of 2,000 cubic feet, \$1.50 per M, gross. Discount 10 cents on bills paid within 10 days. Customers using gas ranges: first 2,000 feet, \$1.60 per M; all over 2,000 feet, \$1.40 per M, with discount of 10 cents if paid within 10 days. For industrial purposes, \$1.30 per M for first 30,000 feet per month, and \$1.20 per M for next 20,000 feet per month, less discount of 10 cents if paid within 10 days; next 20,000 feet, \$1 per M net; all over 70,000 feet, 90 cents net per M. Special contract, 2 customers each using 1 arc lamp at \$48 each per year. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year, . . . | 1 60 | 1 60 | 1 52 | 1 52 |
| Worcester, . . . | 95 | Discount 20 cents per M if paid within 20 days, . . . | 75 | 75 | 76.1 | 76.4 |

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.847 per thousand feet. If the Boston company be excluded the average is \$0.873. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.44; the average received by all is \$0.858 per thousand. The average price for oil gas is \$4.53 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.40 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.890; in 1912, \$0.857; 1913, \$0.850; 1914, \$0.850; 1915, \$0.862; 1916, \$0.858.

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those that make their gas entirely from oil distilled in closed retorts externally fired.

ELECTRIC COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Board who were engaged in the supply of electricity on June 30, 1916, with the localities supplied by each and the population of the same according to the census of 1915, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

| NAME. | Localities supplied. | Population. | Capital. |
|---|---|-------------|--------------|
| Abington and Rockland, Electric Light and Power Co. of, | Abington, Cohasset, Hanover, Norwell, Pembroke, Rockland, Scituate, | 22,410 | \$285,500 00 |
| Adams Gas Light Co., | Adams, Cheshire, | 17,753 | 60,000 00 |
| Agawam Electric Co., | Agawam, | 4,555 | 125,000 00 |
| American Woolen Co., | Acton, Maynard, | 8,921 | — |
| Amesbury Electric Light Co., ¹ | Amesbury, Salisbury, Salisbury Beach, | 10,260 | 235,000 00 |

¹ Manufacture of electricity a minor portion of business.

| NAME. | Localities supplied. | Popula- tion. | Capital. |
|--|--|------------------|-------------------------|
| Amherst Gas Co., | Amherst, Hadley, Hatfield, Pelham, Whately, . . . | 12,471 | \$300,000 00 |
| Athol Gas and Electric Co., | Athol, Erving, Orange, Wendell, | 16,718 | 605,000 00 |
| Attleborough Steam and Electric Co., | Attleboro, | 18,480 | 275,000 00 |
| Ayer Electric Light Co., | Ayer, | 2,779 | 30,000 00 |
| Barnes, A. W., Steam Specialty Co., | Boston (in part), . . . | - | - |
| Beverly Gas and Electric Co., | Beverly, Hamilton, Tops- field, Wenham, . . . | 27,079 | 687,500 00 |
| Blackstone Electric Light Co., | Blackstone, | 5,689 | 40,000 00 |
| Block Plant Electric Light Co., | Boston (in part), . . . | - | 9,500 00 |
| Buzzards Bay Electric Co., | Falmouth, Barnstable, Bourne, Chatham, Har- wich, Sandwich, Saga- more, Yarmouth, . . . | 21,017 | 11,000 00 |
| Cambridge Electric Light Co., | Cambridge, | 108,822 | 1,000,000 00 |
| Central Massachusetts Electric Co., | Belchertown, Brookfield, East Longmeadow, En- field, Granby, Palmer, Monson, Warren, West Brookfield, Wilbraham, . | 30,243 | 280,000 00 |
| Charlemont Electric Light and Power Co., | Charlemont, | 877 | 3,000 00 |
| Charlestown Gas and Electric Co., | Boston, Charlestown dis- trict, | 39,597 | ¹ 600,000 00 |
| Chester Electric Light Co., | Chester, | 1,344 | 5,000 00 |
| Citizens' Gas, Electric and Power Co. of Nantucket, | Nantucket, | 3,166 | 40,000 00 |
| Clinton, | Clinton, Lancaster, . . . | 15,777 | ² 133,000 00 |
| Deerfield River Electric Light Co., | Conway, | 1,220 | 4,700 00 |
| Easthampton Gas Co., | Easthampton, Southamp- ton, | 10,795 | 450,000 00 |
| Edison Electric Illuminating Co. of Boston, | Arlington, Ashland, . Bedford, Bellingham, Boston, Brookline, . Burlington, Canton, . Carlisle, Chelsea, . Dedham, Dover, Framingham, Holliston, Hopkinton, Lexington, Lincoln, Medfield, . Medway, Millis, . Milton, Natick, . Needham, Newton, . Norfolk, Sharon, . Sherborn, Somerville, Stoneham, Sudbury, Walpole, Waltham, . Watertown, Wayland, Weston, Westwood, . Winchester, Woburn, . | 1,158,572 | 22,518,200 00 |
| Edison Electric Illuminating Co. of Brockton, | Avon, Bridgewater, Brock- ton, Bryantville, Bur- rage, East Bridgewater, Hanson, North Easton, Monponsett, Pembroke, South Easton, South Hanson, Stoughton, West Bridgewater, Whit- man, | 102,942 | 1,476,000 00 |
| Fall River Electric Light Co., | Fall River, Somerset, Swansea, Westport, . . | 133,988 | 1,400,000 00 |
| Fitchburg Gas and Electric Light Co., | Ashby, Fitchburg, Lunen- burg, Townsend, . . . | 46,546 | ¹ 888,000 00 |
| Franklin Electric Light Co., | Lake Pleasant, Millers Falls, Montague, River- side, Turners Falls, . . | 8,876 | 40,000 00 |
| Gardner Electric Light Co., | Barre, Gardner, Hub- bardston, Rutland, West- minster, | 24,425 | 282,600 00 |
| Gloucester Electric Co., | Essex, Gloucester, Rock- port, | 30,506 | 314,200 00 |
| Great Barrington Electric Light Co., | Ashley Falls, Housatonic, Great Barrington, North Egremont, South Egre- mont, Sheffield, . . . | 9,088 | 125,000 00 |

¹ Par value, \$50.² Par value, \$500.

| NAME. | Localities supplied. | Popu- lation. | Capital. |
|--|--|---------------------|----------------|
| Greenfield Electric Light and Power Co., | Ashfield, Bernardston, Buckland, Colrain, Deer- field, Greenfield, North- field, Shelburne, . . . | 23,805 | \$1,000,000 00 |
| Harvard Gas and Electric Co., . . . | Harvard, | 1,104 | 12,000 00 |
| Haverhill Electric Co., | Haverhill, | 49,450 | 770,700 00 |
| Huntington Electric Light Co., . . . | Huntington, | 1,427 | 5,000 00 |
| Lawrence Gas Co., | Andover, North Andover, Boxford, Lawrence, Me- thuen, | 118,914 | 2,500,000 00 |
| Lee Electric Co., | Lee, Lenox, | 7,723 | 30,000 00 |
| Lenox Electric Co., | Lenox, Stockbridge, . . . | 5,143 | 40,000 00 |
| Leominster Electric Light and Power Co., | Leominster, | 17,646 | 220,000 00 |
| Lowell Electric Light Corporation, . . | Billerica, Chelmsford, Dra- cut, Lowell, Tewksbury, Tyngsborough, Westford, . | 129,503 | 1,176,400 00 |
| Ludlow Electric Light Co., | Ludlow, | 6,251 | 21,000 00 |
| Lynn Gas and Electric Co., | Lynn, Nahant, Saugus, Swampscott, | 114,761 | 1,625,000 00 |
| Malden Electric Co., | Everett, Malden, Medford, Melrose, | 134,014 | 1,068,000 00 |
| Manchester Electric Co., | Manchester, | 2,948 | 205,800 00 |
| Marlborough Electric Co., | Berlin, Bolton, Marl- borough, Northborough, Shrewsbury, South- borough, Westborough, . . | 27,257 | 327,500 00 |
| Milford Electric Light and Power Co., | Milford, Hopedale, . . . | 16,347 | 40,000 00 |
| Mill River Electric Light Co. (Williams- burg), | Williamsburg, | 2,118 | 15,000 00 |
| New Bedford Gas and Edison Light Co., | Acushnet, Dartmouth, Fairhaven, Mattapoisett, New Bedford, Wareham, Westport, | 133,352 | 1,570,000 00 |
| Newburyport Gas and Electric Co., . | Newburyport, Newbury, . | 18,330 | 285,000 00 |
| North Adams Gas Light Co., | North Adams, Clarksburg, . | 23,149 | 400,000 00 |
| Northampton Electric Lighting Co., | Northampton, | 21,652 | 117,400 00 |
| North Brookfield Electric Light and Power Co., ¹ | North Brookfield, | 2,947 | 60,000 00 |
| North Dana Electric Light Co., ² | Dana, Greenwich, | 1,138 | - |
| Norton Electric Light and Power Co., | Norton, | 2,587 | 5,000 00 |
| Parsons, Daniel C. (Pepperell), . . . | Pepperell, | 2,839 | - |
| Pittsfield Electric Co., | Dalton, Hinsdale, Lanes- borough, Pittsfield, . . . | 45,811 | 375,000 00 |
| Plymouth Electric Light Co., | Duxbury, Kingston, Marshfield, Plymouth, . . | 19,152 | 270,000 00 |
| Provincetown Light and Power Co., . | Provincetown, | 4,295 | 60,000 00 |
| Quincy Electric Light and Power Co., | Quincy, | 40,674 | 300,000 00 |
| Randolph and Holbrook Power and Elec- tric Co., | Holbrook, Randolph, . . . | 7,680 | 100,000 00 |
| Salem Electric Lighting Co., | Salem, Peabody (in part), | 37,200 ³ | 4 795,000 00 |
| Seekonk Electric Co., | Seekonk, | 2,767 | 5,000 00 |
| Shirley Electric Co., | Shirley, | 2,551 | 4 26,000 00 |
| Southeastern Massachusetts Power and Electric Co. (Marion), | Bourne, Carver, Marion, Rochester, Wareham, . . | 12,196 | 265,000 00 |
| Spencer Gas Co., | Spencer, | 5,994 | 97,500 00 |
| Stockbridge Lighting Co., | Lee, Lenox (in part), Stock- bridge, | 9,624 | 40,000 00 |
| Suburban Gas and Electric Co. (Revere), | Revere, Winthrop, | 37,936 | 834,500 00 |
| Sunderland Electric Light and Power Co., | Sunderland, | 1,278 | 11,000 00 |
| Tyngsboro Electric Light Co., ⁵ | Dunstable, Tyngsborough, . | 1,329 | 7,500 00 |
| Union Light and Power Co. (Franklin), | Bellingham, Franklin, Fox- borough, Plainville, . . . | 15,970 | 272,800 00 |
| United Electric Light Co. (Springfield), | Wrentham, Springfield, Longmeadow, Springfield, West Springfield, | 116,092 | 2,000,000 00 |
| Vineyard Lighting Co. (Oak Bluffs), . | Edgartown, Oak Bluffs, Vineyard Haven, | 3,845 | 25,000 00 |
| Ware Electric Co., | Hardwick, Ware, | 12,942 | 132,000 00 |
| Webster and Southbridge Gas and Elec- tric Co., | Brimfield, Charlton, Dud- ley, Oxford, Southbridge, Sturbridge, Wales, Web- ster, | 39,733 | 467,500 00 |

¹ Unincorporated.² Manufacture of electricity a minor portion of business.³ Salem only.⁴ Par value, \$50.⁵ Par value, \$25.

| NAME. | Localities supplied. | Popula- tion. | Capital. |
|--|---|------------------|--------------|
| Weymouth Light and Power Co., . . . | Weymouth, | 13,969 | \$300,000 00 |
| Williamstown Gas Co., | Williamstown, | 3,981 | 40,000 00 |
| Winchendon Electric Light and Power Co., | Winchendon, | 5,908 | 12,000 00 |
| Worcester Electric Light Co., | Leicester, Paxton, Worcester, | 166,990 | 1,400,000 00 |
| Worcester Suburban Electric Co., | Auburn, Douglas, Grafton, Mendon, Millbury, Northbridge, Sutton, Upton, Uxbridge, | 36,978 | 800,000 00 |

Aggregate Balance Sheet.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1915 and 1916, show the following facts: —

| | FOR YEAR ENDING JUNE 30. | |
|---|--------------------------|------------------|
| | 1915. | 1916. |
| ASSETS: — | | |
| Construction accounts, | \$67,974,817 42 | \$93,897,377 73 |
| Cash on hand, | 2,216,680 49 | 2,392,956 39 |
| Due for electricity, | 1,199,493 05 | 1,710,717 51 |
| Other accounts due, | 507,336 69 | 954,920 54 |
| Materials, etc., | 2,609,612 85 | 3,125,391 22 |
| Notes receivable, | 145,495 15 | 96,519 09 |
| Investments, etc., | 2,545,332 89 | 663,045 55 |
| Sinking funds, etc., | 389,709 68 | 534,336 33 |
| | \$77,588,478 22 | \$103,375,264 36 |
| LIABILITIES: — | | |
| Capital stock, | \$39,660,710 00 | \$50,720,800 00 |
| Bonds, | 2,708,500 00 | 9,171,000 00 |
| Notes payable, | 8,300,679 37 | 11,623,368 82 |
| Unpaid bills, | 719,425 16 | 908,375 29 |
| Unpaid dividends, | 689,333 58 | 976,427 17 |
| Interest due and unpaid, | 2,998 14 | 7,250 52 |
| Interest accrued but not due, | 116,040 64 | 129,929 00 |
| Deposits, | 119,558 20 | 156,621 62 |
| Premium on capital stock, | 19,707,575 36 | 22,681,141 36 |
| Other items, | 471,413 01 | 562,306 16 |
| | \$72,496,233 46 | \$96,937,219 94 |
| Reserve and depreciation funds, | 2,055,750 38 | 2,290,515 02 |
| | \$74,551,983 84 | \$99,227,734 96 |
| Surplus, | 3,036,494 38 | 4,147,529 40 |
| | \$77,588,478 22 | \$103,375,264 36 |
| Of these companies: — | | |
| 52 ¹ show an aggregate surplus of | \$3,049,602 34 | \$4,166,256 29 |
| 7 ² show an aggregate deficit of | 13,107 96 | 18,726 89 |
| Leaving total net surplus as shown above, | \$2,036,494 38 | \$4,147,529 40 |
| Which added to reserves carried as liabilities, | 2,055,750 38 | 2,290,515 02 |
| Would show an actual surplus of | \$5,092,244 76 | \$6,438,044 42 |
| Equivalent to per cent. on capital of about, | 12.84 | 12.69 |

¹ Fifty in 1915.² Five in 1915.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Board for the year ending June 30, 1915, and for the year ending June 30, 1916: —

| | FOR YEAR ENDING JUNE 30. | |
|--|--------------------------|-----------------|
| | 1915. | 1916. |
| INCOME: — | | |
| From commercial arc lights by contract, | \$11,306 01 | \$9,726 96 |
| commercial incandescent lights by contract, | 159,372 95 | 171,352 46 |
| commercial arc and incandescent lights by meter, | 9,942,041 31 | 11,317,551 68 |
| public arc lights, | 1,387,566 00 | 1,348,982 03 |
| public incandescent lights, | 1,228,994 86 | 1,354,486 58 |
| electric power, | 4,341,970 47 | 6,531,905 00 |
| electricity sold to other companies, | 461,339 28 | 1,252,816 65 |
| rent of motors, | 59,670 58 | 4,971 69 |
| rent of fixtures, | 93,187 44 | 223,894 46 |
| rent of meters, | 11,912 42 | 12,359 28 |
| steam heating, | 70,552 02 | 64,398 07 |
| Total, | \$17,767,913 34 | \$22,292,444 86 |
| EXPENSES: — | | |
| 1. Coal or other fuel, | \$2,007,039 63 | \$2,179,741 18 |
| 2. Rent of real estate used for plant, | 117,085 36 | 837,738 05 |
| 3. Oil and waste, | 24,082 10 | 26,573 91 |
| 4. Water, | 63,545 65 | 69,748 50 |
| 5. Wages at station, | 884,515 21 | 1,008,969 38 |
| 6. Station tools and appliances, | 59,276 43 | 98,369 48 |
| 7. Station structures and repairs, | 280,984 98 | 69,479 35 |
| 8. Hydraulic plant repairs, | 5,384 86 | 12,202 50 |
| 9. Steam plant repairs, | 241,803 21 | 267,446 19 |
| 10. Electric plant repairs, | 166,573 19 | 191,306 14 |
| 11. Current bought, | 707,993 32 | 1,518,008 63 |
| 12. Wages for care of lights, etc., | 511,796 73 | 519,622 00 |
| 13. Maintenance and renewals of distribution, tools, etc., | 147,074 19 | 227,218 03 |
| 14. Maintenance and renewals of street lamps, | 293,246 35 | 330,388 93 |
| 15. Maintenance and renewals of lamps (commercial lighting), | 310,137 87 | 295,620 29 |
| 16. Repairs and renewals of lines and conduits, | 895,631 47 | 971,765 92 |
| 17. Repairs and renewals of meters and transformers, | 131,139 97 | 154,098 64 |
| 18. Directors' allowances, | 24,248 87 | 28,554 48 |
| 19. Salaries of officers, | 265,247 07 | 285,173 66 |
| 20. General salaries, | 890,572 75 | 966,028 67 |
| 21. Rent of offices, if separate from plant, | 64,450 98 | 91,907 07 |
| 22. Repair and maintenance of office buildings, | 43,542 81 | 44,218 28 |
| 23. General office and management expenses, | 668,281 56 | 763,769 17 |
| 24. Taxes, | 1,700,936 70 | 1,984,097 35 |
| 25. Insurance, | 231,055 68 | 275,509 67 |
| 26. Law expenses, | 105,836 07 | 85,735 77 |
| 27. Claims, | 4,925 39 | 10,367 73 |
| 28. Bad debts, | 43,079 41 | 47,049 64 |
| 29. Incidental expenses, | 44,567 04 | 46,599 43 |
| Total, | \$10,734,054 85 | \$13,407,308 04 |

| | FOR YEAR ENDING JUNE 30. | |
|---|--------------------------|----------------|
| | 1915. | 1916. |
| Leaving an apparent profit of | \$7,033,858 49 | \$7,345,965 97 |
| Of this profit, the gas companies made in their electrical departments, | 1,278,910 75 | 1,535,698 87 |
| Leaving for the electric companies, | \$5,754,947 74 | \$5,810,267 10 |
| To which should be added the income from rents, jobbing, etc., amounting to | 473,985 87 | 1,487,190 99 |
| Making a total of | \$6,228,933 61 | \$7,297,458 09 |
| Leaving an apparent deficit of | — | 894,672 91 |
| | \$6,228,933 61 | \$8,192,131 00 |
| Against which the following charges were made:— | | |
| Interest, | \$700,382 72 | \$866,100 60 |
| Dividends, | 4,004,108 59 | 5,297,734 37 |
| Depreciation, | 339,657 71 | 511,244 63 |
| Sundry items, | 987,477 28 | 1,517,051 40 |
| | \$6,031,626 30 | \$8,192,131 00 |
| Leaving an apparent net profit for the year of | 197,307 31 | — |
| | \$6,228,933 61 | \$8,192,131 00 |

One¹ of the corporations included above appears not to have earned expenses, and ten² have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$312,107.48, and those doing only an electric business show an increase during the last year of \$55,319.36.

In Appendix B will be found, under date of June 30, 1916, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix F. The aggregate valuation of all of the electric companies is \$73,614.879. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$2,006,997.35.

¹ One in 1915.² Eleven in 1915.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent. will be found in detail in Appendix F. Fourteen companies paid no dividends. The other 46 companies paid out in all as dividends the sum of \$4,423,938.77, which is an average rate of 10.70 per cent. on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ending June 30, 1916: —

| | Cents per Kilowatt Hour. |
|--|--------------------------|
| Beverly, | from 11 to 10 |
| Blackstone, | from 14 to 13.5 |
| Easthampton, | from 13.5 to 11.7 |
| Edison (Brockton), | from 11 to 10 |
| Fall River, | from 9.5 to 8.55 |
| Great Barrington, | from 14.4 to 14 |
| Lawrence, | from 11.7 to 10.8 |
| Lowell, | from 10.8 to 10 |
| Milford, | from 14 to 10 |
| Plymouth, | from 14.4 to 13.5 |
| Southeastern Massachusetts (Marion), | from 18 to 15 |
| Union (Franklin), | from 14 to 13.5 |
| Webster, | from 11.7 to 10.8 |

Prices, Commercial Business.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1916: —

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|------------------------|---|--|-------|
| | | 1916. | 1915. |
| Abington and Rockland. | <p>For light: for residences in Abington and Rockland 15 cents gross a k. w. h., with discount of 10% if paid in 10 days; in Hanover and Norwell 15 cents net, and in Cohasset and Scituate 17 cents net to summer customers and 15 cents net to yearly customers; minimum charge \$12 a year; \$10 net to summer cottages. For stores in Abington and Rockland 15 cents a k. w. h. for first 50 hours' use of connected load a month and 7 cents for all k. w. h. in excess, with discount of 10% if paid in 10 days; and in Hanover, Norwell, Cohasset and Scituate 14.4 cents net a k. w. h. for first 50 hours' use of connected load a month and 6.3 cents net for all k. w. h. in excess; minimum monthly charge 25 hours' use of connected load a month net. For factories in Abington, Rockland, Hanover and Norwell same as power rate between March 1 and November 1, and during remainder of year 15 cents a k. w. h. for all used in excess of average monthly use under power rate during the preceding period from March to November, with discount of 10% if paid in 10 days and minimum charge of \$12 a year. For signs, 10 cents a k. w. h. where lamps are maintained by company; if by customer, 7 cents.</p> <p>For power: 10 cents gross for installations to 5 h. p., with discounts ranging from 10 to 67% according to monthly use, with minimum monthly charge of \$1.50 a h. p. In Abington and Rockland a discount of 10% if paid in 10 days, and elsewhere price is 9 to 2.7 cents net a k. w. h. according to monthly use. For installations of 5 h. p. and over capacity charge of \$2 for first k. w. of motor rating and \$1.25 for each additional k. w. and price of 3½ cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is 3 cents a k. w. h. Maximum demand of 670 h. p., \$10,800 for 600,000 k. w. h.; all in excess of 600,000 k. w. h. at 1 cent, lighting at 2 cents and not included in 600,000 k. w. h., all subject to 10% discount for cash in 10 days.</p> <p>For heating: 10 cents gross a k. w. h. for first 20 hours' use for each k. w. supplied and 3½ cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of 10% in Abington and Rockland for cash in 10 days.</p> | 15 | 15 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------------------------|--|--|-------|
| | | 1916. | 1915. |
| Adams, . . . | <p>For light: 13 cents gross a k. w. h. on first 15 k. w. h. a month, and 9 cents a k. w. h. for all in excess thereof, with discount if paid in 10 days of 1 cent on each k. w. h. No minimum charge. Free lamp renewals.</p> <p>For power: 5 cents gross a k. w. h., with discount if paid in 10 days of 1 cent each on first 2,000 k. w. h. a month, and of 2 cents each on all k. w. h. in excess thereof. Customers to guarantee \$1 a month for each k. w. h. installed. Discount of from 2½ to 10% on 50 to 150 k. w. h. used per month per each h. p. installed. An additional discount of 1% for each year of the contract on contracts of not less than two nor more than five years.</p> | 12 | 12 |
| Agawam, . . . | <p>For light: 13 cents gross a k. w. h. for first 200 k. w. h., and prices ranging from this down to 8 cents, according to monthly consumption. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents, with discount of 10% if paid in 10 days. Gem lamps renewed free. No wiring.</p> <p>For power: 4 cents net per k. w. h. for first 800 k. w. h., prices ranging from this down to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 per month for installations of 3 h. p. or less; 50 cents per month per h. p. for installations of over 3 h. p.</p> | 11.7 | 11.7 |
| American Woolen Co. (Maynard). | <p>For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$9 a year. Lamp renewals, carbons at ½ cost, mazdas at cost.</p> <p>For power: 10 cents a k. w. h.</p> | 12.35 | 12.35 |
| Amesbury, . . . | <p>For light: 17 cents gross a k. w. h., and for use in excess of 7 k. w. h. a month prices range from 16.5 to 11 cents, according to amount used. Discount of 1 cent a k. w. h. if paid in 15 days. By contract, \$1 a month for a 16 c. p. lamp, and \$1.25 if burned all night. Minimum monthly charge of \$1; 10% over cost in Salisbury.</p> <p>For power: 10 cents net a k. w. h. to very small customers, 5 cents net to others using less than 500 k. w. h. a month, and for use in excess thereof prices ranging from 4½ to 2 cents, according to amount used. Primary electricity at company's switchboard. Minimum monthly charge of \$1 a h. p. of demand.</p> | 16 | 16 |
| Amherst, . . . | <p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 14 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents.</p> <p>For power: 6 cents net a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 5½ to 1.8 cents, according to amount used. Minimum monthly charge of \$1.50 up to and including 3 h. p., and of 50 cents a h. p. connected for all in excess.</p> | 13.5 | 13.5 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------------------|---|--|-----------------|
| | | 1916. | 1915. |
| Athol, | <p>For light: 14 cents net a k. w. h., prices ranging from this down to 8 cents, according to monthly consumption; when over 500 k. w. h. a month are used, for the first 500 k. w. h. 9 cents, and balance 8 cents a k. w. h. Minimum charge, \$6 a year. No wiring. Lamp renewals free. Factory lighting: prices range from 10 cents a k. w. h. for 100 to 250 k. w. h. a month, with a minimum charge of \$3 a month, to 5 cents a k. w. h. for 2,500 k. w. h. and over a month and a minimum charge of \$20 a month.</p> <p>For power: 10 cents gross a k. w. h., ranging from this down to 1½ cents, according to quantity used. Minimum charge for power, \$1 a month for 1 h. p. or over.</p> <p>For miscellaneous purposes: 5 cents net a k. w. h. on independent meter; no use of service between 4 p.m. and 10 p.m. from October 15 of one year to March 15 of the following year. Minimum charge, \$20 a year a meter.</p> | 14 | 14 |
| Attleboro, | <p>For light: 11 cents net a k. w. h., with a few large power consumers getting their lighting at power rates; contract lights at \$1 and \$1.50 a month for each 50-watt light; are lights, 10 cents a k. w. h. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9.</p> <p>For power: 7 cents net a k. w. h., prices ranging from this down to 1½ cents. Minimum monthly charge of \$1 a h. p.</p> | 11 | 11 |
| Ayer, | <p>For light: 16 cents gross a k. w. h., subject to the following discount: first 50 k. w. h., discount of 1 cent a k. w. h. if paid in 10 days; all in excess of 50 k. w. h., 12 cents a k. w. h. net. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum charge of \$9 a year. Renewals of carbon lamps free.</p> <p>For power: 6 cents gross a k. w. h., less discount of 1 cent for payment in 10 days a k. w. h., for first 1,000 k. w. h. a month, for next 9,000 k. w. h. a month 2½ cents net a k. w. h., and all in excess of 10,000 k. w. h. a month, 2 cents net a k. w. h. Additional discount from 2½ to 12½% on from 50 to 150 k. w. h. and over a month used of each h. p. installed. Also a discount of 1% a year for the term of the contract where contracts are for not less than two nor more than five years.</p> | 15 | 15 |
| Barnes, A. W. Co. (Boston). | <p>For light: 10 cents net a k. w. h., with reductions in price according to quantity used. Minimum charge of 75 cents a month. Renewals free for standard carbon lamps. No wiring.</p> <p>For power: same as for light.</p> | 10 | — |
| Beverly, | <p>For light: 12 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 15 cents gross a</p> | 10 ¹ | 11 ¹ |

¹ In all territory supplied except Topsfield.

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------------------|---|--|-------|
| | | 1916. | 1915. |
| Beverly — <i>Con.</i> . . . | <p>k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discounts of from 10 to 65%, according to amount of monthly bill, if paid by 10th of month; in Topsfield, 12 cents gross a k. w. h., with same discounts as in Beverly. Minimum monthly charge of \$1 a rated h. p. of motors installed.</p> <p>For cooking: 12 cents gross a k. w. h., less discount of 2 cents a k. w. h. for first 20 k. w. h. a month and 7 cents a k. w. h. on all over 20 k. w. h. a month. These rates on current on separate meter and on contract of not less than four consecutive months. Monthly minimum charge of \$1 a k. w. of maximum demand but not less than \$2 a month.</p> | | |
| Blackstone, . . . | <p>For light: 14½ cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum monthly charge of \$1, adjusted yearly. Free renewals on all carbon and gem lamps. When an agreement for yearly electric service has been signed, a price of \$4 a month per kilowatt of demand will be charged, and 6 cents a k. w. h. for all current furnished in addition to the charge of \$4.</p> <p>For power: 10 cents net a k. w. h., prices ranging from this down to 4 cents, according to quantity used. Minimum monthly charge of \$1 a h. p. of connected capacity. Monthly service charge \$2.25 a h. p. of maximum demand, plus a charge for current of 2½ cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 75 and over h. p. of demand, with additional discount of 10% for payment in 10 days.</p> <p>For miscellaneous energy: 14½ cents gross a k. w. h. for first 20 k. w. h. per month, less discount of 1 cent a k. w. h. for payment in 10 days; 3 cents a k. w. h. on all exceeding 20 k. w. h. a month. A minimum charge of \$1 a month net for each meter used.</p> | 13.5 | 14 |
| Block Plant (Boston), | <p>For light: 12 cents gross a k. w. h., less discount of 10% on all bills of \$1.11 or over for payment in 10 days. Contract rate, \$1.33½ a month for a 16 c. p. lamp or equivalent. Demand rate: 1 cent a lamp hour for 400 primary lamp hours a year, ½ cent a lamp hour for all secondary lamp hours, less a discount of 10% for payment in 10 days. Arc lights supplied at same rates as incandescents, one 5-ampere arc lamp being estimated as equivalent to 10 16 c. p. incandescent lamps. Minimum monthly charge of \$1. No wiring. Renewals of plain carbon lamps free; special lamps at special prices.</p> <p>For power: 10 cents gross a k. w. h., with discounts ranging from 10 to 40%, according to</p> | 10.8 | 10.8 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---------------------------------------|---|--|-------|
| | | 1916. | 1915. |
| Block Plant (Boston) — <i>Con.</i> | horse power of motor and amount of monthly bill; also an additional discount of 10% for payment of bill by 10th of month. Current at demand rate: 12 cents a k. w. h. gross, less the following reductions: 1st, a price of 9 cents a k. w. h. for all in excess of 23 and not exceeding 103 hours' use of demand; 2d, a price of 6 cents a k. w. h. for all in excess of 103 hours' use of demand; 3d, whenever that portion of the bill reckoned at the 9-cent or 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on the excess over \$10; 4th, whenever, after the foregoing deductions, a bill exceeds \$100 a month, a discount of 30% will be allowed on such excess; an additional discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. | | |
| Buzzards Bay (Falmouth). | For light: 25 cents gross a k. w. h. This rate applies to first 75 hours of maximum demand each month; all over this amount at rate of 5 cents a k. w. h. Prompt payment discounts: October to May, inclusive, on or before the 10th, 40%; 11th to 20th, inclusive, 20%. Demand rate: the minimum to be paid monthly for each connection is 3½ cents a watt a month for first 25; 2½ cents for next 50; 1½ cents for all over 75 watts actually demanded in any month. Minimum season charge of \$9 with three months' use guaranteed. Short-season customers required to make a deposit. No wiring or lamp renewals. For power: 5 cents a k. w. h. for primary power service, with discounts increasing with quantity of current consumed, subject to a minimum monthly capacity charge of \$2 for first h. p. and \$1.50 each for the next 24 h. p. Special year-round business subject to interruption on peak load, 5 cents a k. w. h. | 20 | 20 |
| Cambridge, | For light: 10 cents gross a k. w. h. for first 500 k. w. h. a month, and 9 cents a k. w. h. for next 500 k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days; next 1,094 k. w. h. a month, 7 cents net a k. w. h.; next 2,856 k. w. h., 3½ cents net; all over 4,951 k. w. h., 5½ cents net a k. w. h. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$48 a year a k. w. contracted for, and an operating charge of 6 cents a k. w. h., less discount of 10% if paid in 15 days. No contract made for less than ½ k. w. a month. Free renewal of carbon and gem lamps. Wiring for power only. For power: 5½ cents gross a k. w. h., on first 660 k. w. h. a month, and a sliding scale down to 2½ cents a k. w. h. on bill of 1,280 or more k. w. h. a month. Discount of 10% if bill is paid in 15 days. Minimum charge of \$1 a h. p. of demand. Rates by contract: first 5,000 k. w. h. a month, \$163.59; next 10,000, 1.85 cents per k. w. h.; next 35,000, 1.8 cents; next 41,433 k. w. h., 1.5 cents per k. w. h.; | 9 | 9 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------------|---|--|-------|
| | | 1916. | 1915. |
| Cambridge — <i>Con.</i> | <p>91,434 and over, 1.75 cents a k. w. h. net. This applies to electricity for both lighting and power purposes, but 80% or more of the demand must be for power purposes.</p> <p>For miscellaneous purposes: 5½ cents for first 70 k. w. h., less 10% discount for prompt payment; next 1,930 k. w. h., 3 cents net, and over 2,000 k. w. h., 2 cents net a k. w. h. Minimum monthly charge of \$1 a k. w. of demand.</p> | | |
| Central Massachusetts, | <p>For light: 16 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 4.1 cents a k. w. h., according to amount used. Stores and hotels: 12 cents a k. w. h. for first 50 k. w. h., and 8 cents a k. w. h. for all over 50 k. w. h., with discount of 10% for prompt payment. Rates for window lighting, from 50 cents to \$1.25, according to wattage of lamps. Sign lamps, 8½ cents a lamp a month. Minimum monthly charge of 50 cents. No wiring. Carbon lamps renewed free.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts on more than 10 h. p. from 10 to 50%, according to horse power connected, and additional discount of 10% for payment in 10 days. Minimum monthly charge of \$1 a h. p. of maximum demand. Rate to street railway: 1.2 cents net a k. w. h.</p> <p>For miscellaneous energy: 16 cents gross a k. w. h. for off-peak use, with discount of 1 cent on first 10 k. w. h. and 3½ cents a k. w. h. on all over 10 k. w. h. Readiness-to-serve charge of \$1 a month.</p> | 15 | 15 |
| Charlemonst, | <p>For light: 15 cents net a k. w. h. A discount on 25 k. w. h. and over of 10% if paid in 10 days. By contract, varies according to consumption and hours of burning. Wiring at customer's expense. Lamp renewals at cost.</p> | 15 | 15 |
| Charlestown, | <p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly installments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h. will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month. No wiring. Carbon lamps furnished free; mazda lamps from 16 to 25 cents, according to wattage.</p> <p>For power: 10 cents gross a k. w. h., with discounts from 10 to 40%, depending upon the number of horse power used and amount of</p> | 10 | 10 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|----------------------------|--|--|-------|
| | | 1916. | 1915. |
| Charlestown — <i>Con.</i> | bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of a customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. Minimum charge of \$1 a month a horse power of demand or connected load. | | |
| Chester, | For light: 20 cents gross a k. w. h., with 10% discount for prompt payment. A service charge of 50 cents plus 12 cents a lamp of estimated demand plus 20 cents a k. w. h. for first 50 k. w. h., 10 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost. Off-peak cooking rate, 5 cents a k. w. h., with prompt payment discount of 10%. | 18 | 18 |
| Citizens' (Nantucket), | For light: 20 cents net a k. w. h. By contract, 83 cents for 4 c. p. lamp; \$1 for 8 c. p. or 25-watt lamp; \$1.50 for 16 c. p. or 40-watt lamp. Minimum monthly charge 75 cents. No wiring. No renewals. | 20 | 20 |
| Clinton, | For light: 13 cents gross a k. w. h. on first 300 k. w. h. a month, with discount, if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents a k. w. h. Contract rates depend on consumption and hours of burning. Arc lights at same rates as incandescents. Minimum charge of 75 cents a month. Carbon lamps renewed free. For power: 6 cents gross a k. w. h., with discounts, if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for next 9,000 k. w. h. the rate is 2½ cents net a k. w. h.; for all over 10,000 k. w. h. the rate is 2 cents net a k. w. h. Additional discount of from 2½ to 12½%, according to number of k. w. h. consumed a month per h. p. installed. Also a discount of 1 cent a year for each year of contract on contracts of not less than two or more than five years. Customers guarantee \$1 a h. p. installed. | 12 | 12 |
| Deerfield River (Con-way). | For light: by contract, on basis of ½ cent an hour for 50 watts. No wiring or renewals. | - | - |
| Easthampton, . . . | For light: 13 cents gross a k. w. h., with discount of 10% if bill is paid within 10 days; also discounts of from 1 to 7 cents from gross | 11.7 | 13.5 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------------------|--|--|-------|
| | | 1916. | 1915. |
| Easthampton — <i>Con.</i> . | <p>price for consumption of 100 or more k. w. h. monthly. Demand rate: \$12 a year per k. w. h. of demand plus $\frac{1}{10}$ of a cent a k. w. h. of consumption. Minimum monthly charge of 50 cents. No lamp renewals or wiring.</p> <p>For power: 5 cents net a k. w. h., ranging from this price to 1.8 cents a k. w. h., according to quantity used per month. Minimum monthly charge of \$1.50, and above 3 h. p., 50 cents a h. p.</p> | | |
| Edison (Boston), . | <p>For light: for electricity for any use, 10 cents net a k. w. h. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. exceeding 15 and up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., 2½ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service a price of \$30 a year a k. w. for all up to and including 655, and \$20 a year for all exceeding 655. If customer has applied for high-tension alternating service, an alternative may be \$15 a k. w. for service on all exceeding 155 and up to and including 255 and \$12 a k. w. of service for all exceeding 255, these prices not including supply of electricity, prices for which range from 5 cents to 1½ cents a k. w. h., according to quantity. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. Minimum charge of \$9 a year. Renewals free for standard carbon lamps and some mazda lamps. No free wiring.</p> <p>For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 104 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. To any customer signing an agreement for at least 50 k. w. of permanent electric power service, the</p> | 10 | 10 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------------------|---|--|-------|
| | | 1916. | 1915. |
| Edison (Boston) — <i>Con.</i> | <p>fixed rate will be \$15 a k. w. of service or, if 60-cycle alternating current high-tension service, \$12 a k. w. of service for all exceeding 255; the prices for electricity ranging from 5 cents a k. w. h. for first 1,500 k. w. h. to 1$\frac{1}{2}$ cents a k. w. h. on all exceeding 305,500 k. w. h. a month.</p> <p>For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month; third deduction, 1 cent a k. w. h. for all electricity in excess of 10,000 k. w. h. a month. If high-tension, alternating current is supplied, a price of 7 mills a k. w. h. will be charged for all electricity in excess of 100,000 k. w. h. a month. When energy is used only for cooking, heating and refrigeration, there may be, in place of the several deductions named, a rate of 2 cents a k. w. h. on all in excess of 10 k. w. h. a month. To customers whose bills exceed \$100 a month there will be a price of 3 cents a k. w. h. in excess of any and all other charges for electricity furnished during certain hours specified from time to time by the company, but not exceeding 500 hours a year or 4 hours a day.</p> | | |
| Edison (Brookton), . | <p>For light: 10$\frac{1}{2}$ cents gross a k. w. h., with discount of $\frac{1}{2}$ cent a k. w. h. for payment within 10 days. For store lighting, 10$\frac{1}{2}$ cents a k. w. h. for all electricity used up to and including 40 hours' use of load; 8$\frac{1}{2}$ cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; 4$\frac{1}{2}$ cents a k. w. h. for all in excess of 120 hours' use a month. Discount of $\frac{1}{2}$ cent a k. w. h. for payment within 10 days. Yearly lighting rate: when a customer signs an agreement for yearly service, a price of \$5 a month a kilowatt is charged for the first 5 kilowatts connected, \$3 a month a kilowatt for next 25 and \$1.50 a month a kilowatt for all in excess of 30 kilowatts connected, all plus a charge of 5 cents a k. w. h. for first 1,000 k. w. h. used a month, 3 cents a k. w. h. for next 2,500 k. w. h. and 2$\frac{1}{2}$ cents a k. w. h. for all in excess of first 3,500 k. w. h. a month. Factories using electric power and purchasing their own lamps purchase lighting energy for from 12 to 10 cents a k. w. h., according to horse power of motors installed. Rate for window lighting, controlled by company on outside switch, from 10 cents a month for 5-watt lamp to \$1.38 for a 100-watt lamp, lamps to be burned from 30 minutes before sunset until 11 o'clock every night. Are lamp rates same as for incandescents. No wiring. Lamp renewals free for carbon lamps and at cost for tungsten lamps.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. a h. p. connected and 4 cents a</p> | 10 | 11 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------------------|---|--|-------|
| | | 1916. | 1915. |
| Edison (Brockton) — Con. | <p>k. w. h. for all in excess, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$2 a k. w. a month for the first k. w. of demand and \$1.25 a k. w. for each succeeding k. w., plus current at 3 cents a k. w. h., less sliding scale of discounts from 5 to 50%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installations up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge.</p> <p>For miscellaneous energy: 5 cents gross a k. w. h., with discount of 10% for payment within 10 days. For refrigerating service, with connected load of 10 h. p. or more, 2 cents a k. w. h. for first 2,000 k. w. h. a month per h. p. connected, 1½ cents a k. w. h. for next 2,000 k. w. h. a month per h. p. connected and 1¼ cents a k. w. h. in excess of 4,000 k. w. h. a h. p. connected, less discount of 10% for payment in 10 days. Minimum charge of \$3.33 a year a h. p. or any fractional part thereof installed.</p> <p>For cooking and heating: 10½ cents gross a k. w. h. for first 20 k. w. h. used a month and 2½ cents a k. w. h. for all in excess of 20 k. w. h. a month, less discount of ½ cent a k. w. h. for payment in 10 days.</p> | | |
| Fall River, | <p>For light: 9 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 9 to 4 cents, according to quantity used. No free wiring or lamp renewals.</p> <p>For power: 6 cents gross a k. w. h., with discount of 10% if paid in 15 days. Prices range from 6 to 1½ cents, according to quantity used. Minimum charge of \$3 a month. Primary demand rate: first 50,000 k. w. h. at 1.5 cents; next 100,000 k. w. h. at 1 cent; next 150,000 k. w. h. at .9 cent; minimum charge of \$200 a month.</p> <p>For cooking: 4 cents gross a k. w. h. for first 200 k. w. h. and 3 cents a k. w. h. for all over 200 k. w. h., with discount of 5% if paid within 15 days.</p> | 8.55 | 9.5 |
| Fitchburg, | <p>For light: 13 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 13 to 4½ cents, according to consumption. Tungsten sign and window lighting, 5 nights to 10 p.m. and 1 night to midnight: 8½ cents for a 5-watt lamp, 50 cents for a 25-watt, 65 cents for a 40-watt, 95 cents for a 60-watt, \$1.50 for a 100-watt, \$2 for a 150-watt and \$3.65 for a 250-watt lamp a month; discount of 10% if paid by 15th of month. Arc lights at meter rates, with minimum monthly charge of \$2 a lamp on contract of a year or more, \$3 on contract of six months or more, and \$5 on contract of three months or more. Minimum charge of \$9 a year. No free wiring. New installations of lamps free, except tungstens not on sign or window rate;</p> | 12 | 12 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---------------------------|--|--|-------|
| | | 1916. | 1915. |
| Fitchburg — <i>Con.</i> | <p>free renewal of carbon lamps and tungstens on sign or window rate.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. per h. p. of demand, with all in excess at prices ranging from 5 cents to 1 cent a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Combined lighting and power, 10 cents a k. w. h. for first 10 k. w. h. per h. p. of demand; all in excess ranging from 5 cents a k. w. h. for first 200 hours to 1 cent for all over 10,000 hours, all subject to a discount of 10% for payment in 15 days. Current used for lighting in excess of 15% of monthly consumption charged for at rate of 13 cents a k. w. h. for first 100 k. w. h. to 4.5 cents a k. w. h. for all over 2,400 k. w. h., subject to a discount of 1 cent a k. w. h. if paid within 15 days. Minimum monthly charge of \$1 a h. p. of demand, same being taken at 60% of maximum demand noted during year.</p> <p>For heating and cooking: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days on first 20 k. w. h. a month, and 4 cents a k. w. h. on all over 20 k. w. h. Minimum charge of \$2 a month.</p> | | |
| Franklin (Turners Falls). | <p>For light: 11 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 11 to 7 cents, according to monthly consumption. Monthly minimum charge of 50 cents. Wiring at a little above cost. Renewals free for carbon lamps and 7 cents below list price for tungsten lamps.</p> <p>For power: 5 cents net to 2 cents net, according to monthly consumption. Monthly minimum charge of \$1.50 up to and including 3 h. p.; above 3 h. p., 50 cents a h. p. connected.</p> <p>For heating and cooking: 5 cents net a k. w. h. for first 40 k. w. h. a month, and 2 cents a k. w. h. for all over 40 k. w. h. Monthly minimum charge of \$1.50.</p> | 9.9 | 9.9 |
| Gardner, . . . | <p>For light: residences, 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 20th of month. For commercial lighting on demand basis, from 13 cents gross a k. w. h. to 6 cents gross a k. w. h., according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 20th of month. Flat rate lighting: residences, 1½ cents a watt of demand a month; stores, except those open more than three nights a week until 10 P.M., 1½ cents a watt of demand a month; stores open not later than 12 P.M. and drug stores, 2½ cents a watt of demand a month; stores open all night, 3½ cents a watt of demand a month; no contract will be accepted for less than 100 watts or for less than one year. Discount of 20% if paid by 20th of month. Sign and window rates: 3 nights a week from dusk until 10 P.M., 50 cents a month for 100 watts of connected load and 1.10 cents a 100 watts</p> | 12 | 12 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
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| | | 1916. | 1915. |
| Gardner — <i>Con.</i> | <p>of connected load for each extra hour of use; 6 nights a week from dusk until 10 P.M., 83 cents a month for 100 hours of connected load and 1.10 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 P.M., including renewals of lamps and time clock, \$3.40 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, if paid on or before 20th of month. Minimum charge of \$9 a year. Free renewals of carbon and gem lamps. No wiring.</p> <p>For power: 5 cents net a k. w. h. to 2.10 cents net, according to consumption. Minimum charge of 50 cents a h. p. of connected load.</p> <p>For heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 5 cents net a k. w. h. Minimum charge of \$9 a year.</p> | | |
| Gloucester, | <p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month; 11 cents a k. w. h. for next 100; 7 cents a k. w. h. for next 400; 6 cents a k. w. h. for next 300; if over 900 k. w. h. consumed a month, price, 8 cents for each k. w. h., — all these prices subject to discount of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of 75 cents. Price to customers for summer season only, 20 cents a k. w. h., with discount of 10% for payment in 15 days, and minimum monthly charge of \$2, and a minimum season charge of \$6. Arc lights: 15 cents gross a k. w. h., with discount of 33½% if paid on or before 15th of month. No wiring. Renewals free on carbon and gem lamps.</p> <p>For power: 11 cents gross a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 3 cents a k. w. h., according to quantity used, with discount of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2.50.</p> | 14 | 14 |
| Great Barrington, | <p>For light: 16 cents gross a k. w. h., with discount of 2 cents if paid on or before 15th of month. By contract: 87½ cents for a 16 c. p. lamp. Minimum charge of 75 cents a month. No wiring. Renewals free on gem lamps; at cost on mazda lamps.</p> <p>For power: 10 cents gross a k. w. h., with discount of 20% if paid by 15th of month. Prices range from 10 to 3.2 cents, according to monthly consumption. Rental charge of 50 cents if meter does not register 10 k. w. h.</p> <p>For heating and cooking: 5 cents gross a k. w. h., with discount of 20% if paid by 15th of month. Minimum charge of \$1 a month.</p> | 14 | 14.4 |
| Greenfield, | <p>For light: 11 cents gross a k. w. h., ranging from this down to 7 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 10 days. For sign and win-</p> | 9.9 | 9.9 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------------|--|--|-------|
| | | 1916. | 1915. |
| Greenfield— <i>Con.</i> | dow lighting: for every night (Sundays excepted) to 10.30 p.m., from 12 cents each a month for from 1 to 50 10-watt lamps to \$2 a month for 250-watt lamps. Minimum monthly charge of 50 cents. Wiring at cost. Free renewal of carbon and gem filament lamps. For power: 5 cents net a k. w. h. and prices ranging from this to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 up to and including 3 h. p.; for exceeding 3 h. p., 50 cents a h. p. connected, whether current is used or not. Cooking rate: 5 cents net a k. w. h. for first 40 k. w. h. a month and 2 cents a k. w. h. on all in excess of 40 k. w. h. | | |
| Harvard, . . . | For light: 20 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 50 k. w. h. a month; all in excess of 50 k. w. h., 12 cents net a k. w. h. By contract: 25-watt lamp burning until midnight, \$1 a month; until dawn, \$1.50 a month; day and night, \$3 a month; 50-watt lamp burning until midnight each night, \$1.50 a month; until dawn, \$2.25 a month; day and night, \$4.50 a month. Minimum charge of \$9 a year. No wiring. Renewals of carbon lamps free. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bills are paid within 10 days. For next 9,000 k. w. h. a month, 2½ cents net a k. w. h.; for all over 10,000 k. w. h. a month, 2 cents net a k. w. h. Monthly load factor discount: from 2½ to 12½%, according to quantity consumed a month per h. p. installed. Also discount of 1 cent for each year of contracts for not less than two nor more than five years. Customers guarantee \$1 a h. p. a month installed. | 17 | 17 |
| Haverhill, . . . | For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; next 40 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 6 to 3½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Window and sign lighting; lamps burning 5 nights a week until 10 p.m. and 1 night until 12 p.m., 50 cents to \$6 a month a lamp, depending upon the candle power of lamp; a 4 c. p. 10-volt tungsten lamp, burning same hours, 8½ cents a lamp a month; all subject to a discount of 10% if paid within 15 days. Arc lamps: current sold on arc lamp hour basis, and arc lamp hour equalling 500 watts. First 32 hours of each lamp installed are sold at 6½ cents a lamp hour, next 50 at 3½ cents a lamp hour, and the balance at 2½ cents a lamp hour. Minimum charge of \$9 a year. Carbon lamps free; tungstens at customer's expense, except for contract sign and window lighting, when they are free. | 11 | 11 |

| COMPANY. | Prices. | MAXIMUM. NET PRICE PER K. W. H. (CENTS). | |
|-------------------------|--|---|-------|
| | | 1916. | 1915. |
| Haverhill — <i>Con.</i> | <p>For power: 13 cents gross a k. w. h. for first 10 k. w. for each h. p. of demand a month, and all in excess of first 10 k. w. ranging from 4.3 cents a k. w. h. to 1.9 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. if paid within 15 days. Minimum charge of \$1.50 a month for each h. p. of demand. For charging batteries: between 4 and 9 P.M., 12 cents a k. w. h.; between 9 and 4 P.M. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$1.50 a month. Current furnished for lighting and power under a 5-year contract, where there is an agreement for not less than 150,000 k. w. h. per annum, 3 cents a k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. If more than 15% of consumption in any year is for lighting purposes, excess shall be paid for at lighting rates.</p> <p>For heating and cooking: 12 cents gross a k. w. h. for first 20 k. w. h. a month, with discount of 1 cent a k. w. h. if paid in 15 days; all over 20 k. w. h. a month, 4 cents a k. w. h. Minimum monthly charge of \$2 for each meter installed.</p> | | |
| Huntington, | <p>For light: 12 cents net a k. w. h. To churches, 10 cents a k. w. h. By contract: 50 cents to \$4 a month. Minimum charge of \$1 a month.</p> | 12 | 12 |
| Lawrence, | <p>For light: 12 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 12 to 6 cents a k. w. h., according to monthly consumption. Optional rate of \$4 a month per k. w. of connected load, plus 6 cents a k. w. h. for all current used, less 10% discount for payment by 15th of month. Street lights for commercial customers: 480-watt lamp, \$100 a year; 310-watt lamp, \$90 a year, burning every night all night. Minimum monthly charge of \$1, less 10% discount for prompt payment. Carbon and gem lamps renewed free; tungsten lamps sold at below cost.</p> <p>For power: 10 cents gross a k. w. h. to 2 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. For charging automobiles, 6 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment.</p> <p>For cooking and heating: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month, on first 20 k. w. h. a month, and 3½ cents a k. w. h., less prompt payment discount, on all in excess of 20 k. w. h. a month. Minimum monthly charge of \$2, less 10% discount if paid by 15th of month.</p> | 10.8 | 11.7 |
| Lee, | <p>For light: 20 cents net a k. w. h. On a monthly consumption of from \$1 to \$10, a dis-</p> | 20 | 20 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------|---|--|-------|
| | | 1916. | 1915. |
| Lee — <i>Con.</i> | count of 50% on all above \$1. Current for lighting and household appliances: 20 cents a k. w. h. to \$1 monthly, 50% discount on all over \$1 up to a consumption of 25 k. w. h. a month; from 25 to 100 k. w. h. a month, 10 cents a k. w. h. and on 100 k. w. h. and over, 9 cents a k. w. h. No free wiring or renewals. For power: 9 cents net a k. w. h. Prices vary from 9 to 5 cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month. | | |
| Lenox, | For light: 20 cents gross a k. w. h., with discount of 25% a k. w. h. to yearly customers for consumption up to 50 k. w. h. a month, and 30% a k. w. h. for over 50 k. w. h. Yearly customers using 7,500 k. w. h. a year receive 40% discount. To transient customers, 20% discount on bills of more than 25 k. w. h. Churches are charged 10 cents a k. w. h. for more than 6 k. w. h. All discounts provisional on payment on or before 15th of month. Minimum charge, 75 cents a month. No wiring or renewals. For power: \$1 a month on all motors installed; 10 cents a k. w. h. on from 10 to 100 k. w. h.; 8 cents a k. w. h. on 100 k. w. h. or over. For heating and cooking: 14 cents net a k. w. h. on first 10 k. w. h. a month; 6 cents a k. w. h. for all in excess of 10 k. w. h. | 15 | 15 |
| Leominster, | For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 8 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Theatre rate of 15 cents net a k. w. h. for first 20 k. w. h. a week, and 10 cents a k. w. h. on all over. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. Renewals of carbon lamps free. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, 2½ cents net a k. w. h. on next 9,000 k. w. h. a month, and 2 cents a k. w. h. on all in excess of 10,000 k. w. h. a month. Monthly load factor discount: 2½ to 12½%, according to quantity used a month per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed. | 12 | 12 |
| Lowell, | For light: 10½ cents gross a k. w. h., with discount of ½ cent if bill is paid in 10 days, in Lowell, Tewksbury, Chelmsford and Billerica; 14 cents gross a k. w. h., with discount of 10% for prompt payment, in Dracut and Westford. In Tyngsborough, 20 cents gross a k. w. h. of maximum demand 1 hour a day; all other current at 6.6 cents, with discount of 10% for prompt payment. Where a customer signs an agreement for yearly electric service, 10½ cents a k. w. h. will be | 10 | 10.8 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|----------------------|--|--|-------|
| | | 1916. | 1915. |
| Lowell — <i>Con.</i> | <p>charged for first 50 hours' use a month of connected load, $7\frac{1}{2}$ cents a k. w. h. for all electricity from 51 to 100 hours' use, $5\frac{1}{2}$ cents a k. w. h. for all exceeding 100 hours' use, all subject to discount of $\frac{1}{2}$ cent a k. w. h. if paid within 10 days. Minimum bill of 25 hours' use a month of connected load at $10\frac{1}{2}$ cents a k. w. h. Long-hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 15 to 45% for guaranteed yearly use of maximum demand, 5 to 50% for guaranteed maximum demand, 5% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. For window and sign lighting: $7\frac{1}{2}$ cents a month for a 5-watt lamp to \$1.50 a month for a 100-watt lamp, burning from 15 minutes before sunset until 11.30 o'clock, with discount of 10% for payment in 10 days. Arc lamps at wholesale meter rates, with a minimum charge of \$1.67 a month. Minimum charge of \$12 net a year. Regular-sized metalized filament and carbon lamps free to meter customers; tungsten lamps free when customer pays a monthly rental of 20 cents a lamp.</p> <p>For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 50 k. w. h. vary from 5 to 50%, according to consumption; \$1.11 a month gross for 1 h. p. to and including 5 h. p., and \$5.55 for over 5 h. p. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 25%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to $\frac{1}{16}$ of a cent for over 360,000 k. w. h. a month, with minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w. for all over 600 k. w.</p> <p>For heating, charging batteries and cooking: $10\frac{1}{2}$ cents gross a k. w. h. for first 20 k. w. h. a month and $2\frac{1}{2}$ cents gross for all current in excess of 20 k. w. h., all subject to a discount of $\frac{1}{2}$ cent for prompt payment. Minimum charge of \$2.10 gross a month.</p> <p>For light: 12 cents net a k. w. h. Discount of 10% if over \$100 of current is used during 12 consecutive months. No wiring. Free lamp renewals.</p> <p>For power: 5 cents net a k. w. h. to 3.5 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1.50 up to and including 3 h. p.; in excess of 3 h. p., 50 cents a h. p. connected.</p> <p>For light: 11 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment within 10 days of date of bill; over 285 k. w. h. a</p> | | |
| Ludlow, | | 12 | 12 |
| Lynn, | | 10 | 10 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
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| | | 1916. | 1915. |
| Lynn — <i>Con.</i> | <p>month, 9 cents a k. w. h.; 2,400 k. w. h. and above for store lighting, 7 cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 5 cents a k. w. h. a month, with prompt payment discount of 1 cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be billed at \$8 net. Charging automobiles: current measured on 2-rate meter, 9 cents a k. w. h. for night current and 5 cents a k. w. h. for day current, with prompt-payment discount of 1 cent a k. w. h. Theatre lighting: flat rate of 5 cents a k. w. h. Minimum monthly charge of 50 cents. Renewal of carbon lamps free; of tungsten lamps at slight profit.</p> <p>For power: 6 cents gross a k. w. h., prices ranging from 6 to 2½ cents, according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 10 days of date of bill. Current for heating on separate meter from lighting at power rates. Minimum charge of \$2 a month.</p> | | |
| Malden, | <p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. For tungsten window lighting: prices range from 50 cents for a 25-watt, 20 c. p. lamp, to \$6 for a 500-watt, 400 c. p. lamp, with prompt-payment discount of 10%; lamps to be burned 5 nights a week until 10 P.M. and 1 night until 12 P.M.; sign service furnished on same conditions, at 8½ cents a lamp a month for 4 c. p., 10-volt tungsten. Long hour burning schedule: 6 cents gross a k. w. h. for first 250 k. w. h. a month, 5 cents gross for next 500, 4 cents gross for next 1,000, 3½ cents gross for all current in excess of 1,750 k. w. h., — all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. Renewals free on carbon lamps; tungstens at customer's expense, except for window and sign lighting.</p> <p>For power: 4½ cents net a k. w. h., prices ranging from 4½ cents to 1 cent, according to consumption, and a service charge of \$1.50 a h. p. a month. Off-peak or battery charging rate: between hours of 4 P.M. and 9 P.M., regular rate of 11 cents net; between 9 P.M. and 4 P.M., 6 cents net a k. w. h. Hours of use determined by 2 meters and a time switch. Minimum charge of 60% connected load for power at \$1.50 a h. p. a month.</p> <p>For cooking and heating: 11 cents a k. w. h. on first 20 k. w. h.; all over 20 k. w. h. 3 cents</p> | 10 | 10 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|----------------------------|--|--|-------|
| | | 1916. | 1915. |
| Malden — <i>Con.</i> . . . | a k. w. h. with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 a month for each meter installed. | | |
| Manchester, . . . | For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of 10 cents a lamp a month to yearly customers; 15 cents a lamp a month to summer customers. No wiring or renewals. For power: same rates as for lighting. | 15 | 15 |
| Marlborough, . . . | For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the daytime, when current for both power and light is furnished, ranges in price from 10 cents a k. w. h. for from 200 to 300 k. w. h. a month to 5 cents a k. w. h. for 2,500 to 3,000 k. w. h. a month; the circuits to which these rates apply being on from 6 A.M. to 6.45 P.M. only. Theatre and amusement parks, if primary usage in any one month equals 500 k. w. or over, 15 cents a k. w. h., and 5 cents a k. w. h. for all in excess of demand. Minimum monthly charge of 75 cents. Current for sign lighting, 6 cents a k. w. h. No wiring. Carbon lamps renewed free. For power: 12 cents net a k. w. h. for first 25 hours' use of demand a month, 6 cents a k. w. h. for next 50 hours' use and 3 cents a k. w. h. for all in excess of above. If bill is over \$20 a month when figured at these rates, a discount of 33½% will be allowed on all over \$20. Special rates for both power and lighting during daytime range for power from 10 cents a k. w. h. to 1½ cents a k. w. h., according to monthly consumption. | 12 | 12 |
| Milford, . . . | For heating or cooking: 5 cents a k. w. h. For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free. For power: 5 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days on first 1,000 k. w. h. a month, and 2½ cents a k. w. h. on all over 1,000 k. w. h. a month. Monthly load factor discount of from 2½ to 12½%, according to number of k. w. used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. | 10 | 14 |
| Mill River (Williamsburg). | For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring. Renewals of lamps free. | 15 | 15 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---|--|--|--------------------|
| | | 1916. | 1915. |
| Mill River (Williamsburg) — <i>Con.</i> | For power: 5 cents gross a k. w. h., with discount of 5%, if bill is paid in 10 days, on first 500 k. w. h. consumed a month, 2½ cents a k. w. h., with same prompt payment discount, on next 9,500 k. w. h. a month, and 2.1 cents a k. w. h., with same discount, on all over 10,000 k. w. h. a month. Monthly load factor discounts of from 2½ to 12½%, according to quantity used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Monthly guarantee of \$1 a h. p. installed. | | |
| New Bedford, . . . | For light: 11 cents gross a k. w. h. in New Bedford, Acushnet, Fairhaven and part of Dartmouth; prices ranging from 11 to 3½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 16 cents a k. w. h., less discount of 3 cents a k. w. h. if paid in 10 days. Current for sign lights, 5 cents a k. w. h., with discount of 5% for payment in 10 days. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon lamps free; other lamps sold at about cost. For power: 5 cents gross a k. w. h. up to 3 h. p., prices ranging from 5 to 1.1 cents, according to h. p. installation, with discount of 5%, excepting upon bills of 1,000 h. p. or over, when it is 1 mill a k. w. h. if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. For night or 24-hour service, from 3½ cents gross to 1.1 cents gross a k. w. h., according to h. p. installation, with discount of 5% for payment in 10 days, excepting on bills of 500 h. p. or over, when the discount is 1 mill a k. w. h. Minimum charge of \$1.50 a month. Current for charging batteries, 3½ cents a k. w. h., with discount of 5% for payment in 10 days. | 10.45 ¹ | 10.45 ¹ |
| Newburyport, . . . | For light: 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No wiring or lamp renewals. For power: 9 cents gross a k. w. h., prices ranging from 9 to 2.8 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment by the 12th of the month. Current for smoothing and pressing irons in shoe factories and moving-picture machines, 18 cents a k. w. h., with a discount of 50% if bills are paid on or before 12th of month. Minimum monthly charge for motors, \$1 for each rated h. p. | 13 | 13 |
| North Adams, . . . | For light: 12 cents gross a k. w. h., less discount of 1 cent a k. w. h. on first 20 k. w. h. if paid in 10 days, and 9 cents a k. w. h. on all in excess of 20 k. w. h., with discount of 1 cent if paid in 10 days. No wiring. Renewals of carbon lamps free. | 11 | 11 |

¹ 13 cents in Mattapoisett, Dartmouth and Westport.

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---------------------------|---|--|-------|
| | | 1916. | 1915. |
| North Adams — <i>Con.</i> | For power: 5 cents gross a k. w. h., less discount of 1 cent a k. w. h. on first 2,000 k. w. h. a month if paid in 10 days, 2 cents net a k. w. h. on next 6,000 k. w. h. a month, 1½ cents a k. w. h. on next 22,000 k. w. h. and 1½ cents a k. w. h. on all over 30,000 k. w. h. Monthly load factor discounts of from 2½ to 10%, according to quantity consumed per h. p. installed. Also a discount of 1% a year on contracts for not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed. | | |
| Northampton, . | For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring. Carbon lamp renewals free. For power: 5 cents gross a k. w. h. for first 500 k. w. h. a month, 2½ cents a k. w. h. for next 9,500 k. w. h. a month and 2.1 cents a k. w. h. for all in excess of 10,000 k. w. h. a month, with a discount of 5% for payment within 10 days. Also load factor discounts ranging from 2½ to 12½%, according to number of k. w. h. consumed monthly per h. p. installed. Additional discount of 1% a year on contracts for not less than two nor more than five years. Minimum guarantee of \$12 a year a h. p. of connected load. Automobile charging stations: public, 5 cents net; and private, 6 cents net a k. w. h. | 9 | 9 |
| North Brookfield, . | For light: 16 cents gross a k. w. h., with discounts, if bills are paid before 10th of month, as follows: to 100 k. w. h., 1 cent a k. w. h.; from 100 to 150 k. w. h., 1.5 cents a k. w. h.; from 150 to 200 k. w. h., 2.4 cents a k. w. h.; from 200 to 250 k. w. h., 3.25 cents a k. w. h.; over 250 k. w. h., 4.1 cents a k. w. h. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungsten lamps, 15 cents from list price allowed. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current consumed thereafter, less discounts varying from 10 to 50%, according to horse powers installed, 11 h. p. being the lowest receiving any discount, with additional discount of 10% for payment in 10 days. Minimum monthly charge of \$1 a h. p. of monthly maximum demand. | 15 | 15 |
| North Dana, . | For light: flat rate for lamps supplied: 10 to 12 lamps, \$2.50; 12 to 15, \$3; 15 to 20, \$3.50; 20 to 25, \$4 a month. | - | - |
| Norton, . | For light: 20 cents gross a k. w. h. for residence lighting, with discounts, if paid before the 10th of month, of from 5 to 25%, according to amount of monthly bill. For store lighting, 16 cents net a k. w. h. Minimum monthly charge of \$1.25. Porch lights, \$1.25 net a month. No wiring or renewals. For power: 10 cents net a k. w. h. Minimum | 19 | 19 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|----------------------------------|---|--|-------------------|
| | | 1916. | 1915. |
| Norton — <i>Con.</i> | charge, \$1.50 a month a h. p. of demand. For continuous use, service charge of \$2 a month for each h. p. of demand, plus 4 cents a k. w. h. for current consumed. | | |
| Parsons, D. C. (Pep- perell), | For cooking and heating: 7 cents a k. w. h. For light: 12 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals. | 12 | — |
| Pittsfield, | For light: 12 cents gross for first k. w. h. used for each 25-watt lamp installed and 8 cents gross a k. w. h. for all current used in addition, less discount of 10% for payment on or before 15th of month. In Dalton 14 cents gross for first k. w. h. used for each 25-watt lamp, in Lanesborough 15 cents for first k. w. h., and in Hinsdale 16 cents for first k. w. h., and 8 cents a k. w. h. for all current used in addition, less discount of 10% for payment on or before 20th of month. If meter does not register 8 k. w. h. in any month, no bill for current will be rendered, but a charge of 50 cents will be made for maintenance of installation, and current used will be added to consumption of following month. No wiring. For commercial lighting: 12 cents a k. w. h. for first 30 hours' use a month of each k. w. of demand; 8 cents a k. w. h. for next 50 hours' use; 6 cents a k. w. h. for next 100 hours' use and 5 cents a k. w. h. for all in excess of 180 hours' use, with discount of 10% for payment on or before the 15th of the month. Carbon lamps renewed free; tungstens at 10 cents less than cost. For power: 8 cents gross a k. w. h., prices ranging from 8 cents gross to 3.2 cents gross, according to quantity used a month, with discount of 5% for payment on or before 15th of month, 20% additional discount if users purchase own motors. Minimum monthly charge to customers not owning motors, from \$1.50 for $\frac{1}{2}$ h. p. to \$20 for 35 h. p., and to customers owning their motors, 75 cents a month, plus 25 cents a connected h. p. or fraction thereof. Special rates to customers owning motor equipment for large use of power, varying from 2 $\frac{1}{2}$ cents a k. w. h. for 4,000 to 7,000 k. w. h. a month to 1.4 cents a k. w. h. for 60,000 k. w. h. or over a month. For heating and cooking: 4 cents a k. w. h., with minimum charge of \$1 a month. | 10.8 ¹ | 10.8 ¹ |
| Plymouth, | For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 10% for prompt payment of bills to customers having a large installation of lights but small or infrequent use of them, and 20% to customers who use their lights practically every night in the week. Minimum monthly charge of \$1 a month net for yearly customers, and summer customers | 13.5 | 14.4 |

¹ 12.6 cents in Dalton, 13.5 cents in Lanesborough, 14.4 cents in Hinsdale.

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|------------------------|--|--|-------|
| | | 1916. | 1915. |
| Plymouth — <i>Con.</i> | pay \$9 a season in advance. No wiring. Free renewals of carbon lamps. For power: 10 cents net a k. w. h., ranging from this to 3 cents, according to monthly consumption. Minimum monthly charge of \$1 a h. p. for from $\frac{1}{2}$ h. p. to 5 h. p. motors. | | |
| Provincetown, . | For light: 20 cents gross a k. w. h., with discount of 10% for payment in 15 days. Ready to serve charge of \$1 a month. No wiring or free renewals. For power: 10 cents net a k. w. h. | 18 | 18 |
| Quincy, . . . | For light: 15 cents gross a k. w. h., less discount of 10% for payment by 15th of month on bills of less than \$20, 15% on bills of \$20 or more and less than \$40, 20% on bills of \$40 or more and less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33 $\frac{1}{3}$ % on bills of \$100 or more. Minimum charge of \$6 a year. Mazda clusters for store lighting: 4 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 p.m., \$3.50 a month. By contract: \$1 a month for each 25-watt lamp, \$2 a month for each 40-watt lamp. No wiring. Mazda lamps renewed free of charge. For power: 10 cents gross a k. w. h., with discount of 10% if paid by 15th of month, and additional discounts from 5 to 70%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand. | 13.5 | 13.5 |
| Randolph, . . | For light: 13 cents net a k. w. h. Store rate: minimum charge of \$48 a year a k. w. of demand and 6 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, \$1 a month. By contract: \$1 a month for 1 16 c. p. lamp to midnight, \$1.10 for all-night lamp. No wiring and no lamp renewals. For power: 13 cents net a k. w. h. to 4 $\frac{1}{2}$ cents a k. w. h., according to monthly consumption. Large power customers, 5 to 2 $\frac{1}{2}$ cents a k. w. h. Minimum monthly charge of \$1 for each h. p. of motor installed. | 13 | 13 |
| Salem, . . . | For heating: 5 cents net a k. w. h. For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month. Arc lights and multiple glower nerst lamps: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment within 15 days of date of bill, and minimum monthly charge of \$1 net. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w., to be made in 12 equal monthly charges, plus 6 cents a k. w. h. for first 250 k. w. h. a month, 5 cents a k. w. h. for next 500 k. w. h., 4 cents a k. w. h. for next 1,000 k. w. h. and 3 $\frac{1}{2}$ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 | 11 | 11 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---------------------|--|--|-------|
| | | 1916. | 1915. |
| Salem — <i>Con.</i> | <p>cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary breakdown service, \$1.50 net a month for each kilowatt of demand. Window lighting rates: tungsten lamps only, burning 5 nights a week until 10 p.m. and 1 night (Saturday) until 12 p.m., 50 cents a month for 20 c. p. lamp, 65 cents for 32 c. p., 95 cents for 48 c. p., \$1.50 for 80 c. p., \$2 for 120 c. p., \$3.65 for 200 c. p., \$5 for 320 c. p. and \$6 for 400 c. p., with 10% discount for prompt payment in 15 days. Sign lighting: 8½ cents gross a lamp a month for 4 c. p., 10-volt tungsten lamps, 25 cents gross for 10-watt tungsten and 35 cents gross for 15-watt tungsten lamp, with same discount as for window lighting. No wiring. Carbon and metalized filament lamps renewed free, tungsten lamps at cost, except for window and sign lighting, which are free.</p> <p>For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, this discount being determined by dividing kilowatt consumption by h. p. of demand. Automobile charging rate: from 4 p.m. until 9 p.m., at regular lighting rate; from 9 p.m. until 4 p.m. the following day, 7 cents gross, less discount of 1 cent for prompt payment in 15 days, and minimum monthly charge of \$2 per meter; electric vehicle owners have the option of this rate or regular power rates.</p> <p>For cooking and heating: 12 cents gross a k. w. h. for first 20 k. w. h. a month, 4 cents a k. w. h. for all over 20 k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 net a month for each meter installed.</p> | | |
| Seekonk, | <p>For light: 10 cents net a k. w. h. to 4 cents net a k. w. h., according to monthly consumption. Yearly contract rate: annual service charge of \$120 a k. w. for maximum demand of from ½ to 10 k. w., ranging from this to \$24 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1 to 1½ cent a k. w. h.; minimum charge one-twelfth of annual service charge. No wiring. Renewal of carbon filament lamps free, except on yearly contract rate. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p>For power: 10 cents net a k. w. h., with varying discounts determined by amount of monthly bills; minimum charge of \$1 a month for installations of less than 2 h. p.,</p> | 10 | 10 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---------------------------------|---|--|-----------------|
| | | 1916. | 1915. |
| Seekonk — <i>Con.</i> | 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to exceed 25% of total demand may be used under this rate; annual service charge of \$18 a k. w. from 200 to 300 k. w., plus charge for current of $\frac{1}{10}$ of a cent a k. w. h. for 300 k. w. or over, and a service charge of \$15 with same charge for current. | | |
| Shirley, | <p>For heating and cooking: service charge of \$2 a month for 4 kilowatts of demand or less, plus \$1 a month for each additional k. w. of demand or fraction thereof, plus a current charge of 2 cents a k. w. h. for current used.</p> <p>For light: 15 cents net a k. w. h. Minimum charge of \$9 a year. For factories, 10 cents a k. w. h. for first 100 k. w. h. a month, 9 cents a k. w. h. for next 100, 8 cents a k. w. h. for next 100, and 7 cents a k. w. h. for all over 300. Minimum yearly charge of \$120. No free wiring or renewals.</p> <p>For power: 5 cents gross a k. w. h., less discount of 10%. Minimum yearly charge of \$12.</p> <p>For heating and cooking: 5 cents net a k. w. h. Minimum yearly charge of \$12.</p> <p>For light: 15 cents net a k. w. h. for first 200 k. w. h. a year, 12 cents a k. w. h. for next 100 k. w. h., and 10 cents a k. w. h. for over 300 k. w. h. Ready-to-serve charge, \$1 a month. No wiring or renewals.</p> <p>For power: 15 cents net a k. w. h. for all power up to and including $\frac{1}{2}$ h. p. of maximum demand; 10 cents a k. w. h. for all above $\frac{1}{2}$ h. p. On yearly contract of 6 h. p. or over, a monthly primary charge of 12 cents gross for first 50 hours' use of demand, and a secondary charge of 4 cents gross for all in excess of 50 hours' use, less discounts based on yearly maximum demand of from 20 to 70%, and a discount of 10% for payment by 15th of month. Minimum charge of \$1 a month a h. p. of maximum demand.</p> <p>For miscellaneous energy: 15 cents net a k. w. h. for first 20 k. w. h. a month, and 4 cents a k. w. h. for all over 20 k. w. h. a month.</p> <p>For light: 18 cents gross a k. w. h., with discount, if paid within 10 days, of 3 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring. Free renewal of carbon lamps.</p> <p>For power: 8 cents net on first 50 k. w. h. a month of maximum demand, and $2\frac{1}{2}$ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 45%, according to monthly consumption. Minimum charge of \$1 a month a h. p. of connected load. Also 1% a year on contracts for not less than two nor more than five years.</p> | 15 | 15 |
| Southeastern Mass. (Marion). | | 15 | 18 ¹ |
| Spencer, | | 15 | 15 |

¹ 15 cents in Wareham and Bourne.

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|--------------------|--|--|-------|
| | | 1916. | 1915. |
| Stockbridge, | <p>For light: 20 cents gross a k. w. h., with discount of 25% if paid by 15th of month. Minimum charge of \$1 a month. No wiring. Free renewal of carbon and metal filament lamps.</p> <p>For power: 10 cents net a k. w. h. for first 50 k. w. h. a month, 8 cents a k. w. h. from 50 to 100 k. w. h., 7 cents a k. w. h. from 100 to 150 k. w. h., 6 cents a k. w. h. from 150 to 200 k. w. h., and 5½ cents a k. w. h. for 200 k. w. h. and over.</p> | 15 | 15 |
| Suburban (Revere), | <p>For light: 11 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Long hour burning rate: \$50 a k. w. of demand a year, plus charge for current varying from 5 cents net for first 250 k. w. h. a month to 2½ cents a k. w. h. for all above 1,750 k. w. h. Long hour burning rate for summer customers: a service charge of \$5 a month or \$20 a season, plus 8 cents a k. w. h. for first 300 k. w. h. in any one month, 7 cents a k. w. h. for next 600 k. w. h. and 6 cents a k. w. h. for all current in excess thereof. By contract, from \$1 to \$6.50 a lamp a month, according to hours burned and size of lamps. Arc lights by contract, \$10 each a month. Contract rates to customers using 10,000 k. w. h. or over for light and power: first 10,000 at 10 cents a k. w. h.; excess of 10,000 k. w. h. in 4 consecutive months at 5 cents a k. w. h. Sign and window lighting: burning 5 nights a week until 10 p.m. and Saturday night until midnight, from 8½ cents a month for a 5-watt lamp to \$3.65 for a 250-watt lamp. Minimum monthly charge of 75 cents. Renewal of carbon filament lamps free to yearly customers; tungsten lamps at cost, except for window and sign lighting, when renewals are free.</p> <p>For power: 4½ cents net a k. w. h. up to 186 k. w. h. down to 1 cent a k. w. h. for all over 3,730 k. w. h., and a service charge of \$1.50 a month a h. p. or fraction thereof. Special rates to certain large customers for both light and power given with lighting rates.</p> | 10 | 10 |
| Sunderland, | <p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month to 8 cents a k. w. h. for 600 k. w. h. or over a month, less discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring or renewals.</p> <p>For power: 6 cents net a k. w. h. for first 100 k. w. h. a month to 1.8 cents for 10,000 k. w. h. or over a month. Minimum monthly charge of \$1.50 up to and including 3 h. p.; for an installation of more than 3 h. p., 50 cents a h. p. connected.</p> | 13.5 | 13.5 |
| Tyngsboro, | <p>For light: 15 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or renewals.</p> <p>For power: same rates as for light.</p> | 15 | 15 |
| Union (Franklin), | <p>For light: 14½ cents gross a k. w. h., with discount of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 6 cents a k. w. h.</p> | 13.5 | 14 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|----------------------------|--|--|-------|
| | | 1916. | 1915. |
| Union (Franklin) — Con. | <p>for current used. Contract rate: 1 60-watt lamp or less, \$1 a month; 2 60-watt lamps or less, \$1.75 a month; 87½ cents for each additional 60-watt lamp; 1 120-watt lamp or less, \$1.75 a month. Ready-to-serve charge of \$12 a year. No wiring. Free lamp renewals of carbon and gem lamps.</p> <p>For power: 10 cents net a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity; \$2.25 a month a h. p. of yearly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days.</p> <p>For heating and other miscellaneous energy: 14½ cents gross a k. w. h., with discount of 1 cent a k. w. h. on the first 20 k. w. h. a month for payment in 10 days, and 3 cents a k. w. h. for all exceeding 20 k. w. h. a month. A ready-to-serve charge of \$1 a month.</p> | | |
| United (Springfield), . | <p>For light: 9 cents net a k. w. h. for less than 150 k. w. h. a month of each 50-watt lamp or its equivalent, and 8 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are 6 cents a k. w. h. Minimum charge of \$3 a year. No wiring. Carbon lamps renewed free; mazda lamps at list prices.</p> <p>For power: 5 cents net a k. w. h. to 1 cent net a k. w. h., according to installation and quantity used. Minimum charge of \$15 a year a h. p.</p> <p>For miscellaneous energy: 5 cents net a k. w. h.</p> | 9 | 9 |
| Vineyard (Oak Bluffs), | <p>For light: 25 cents gross in June, July, August and September, with discount of 5% for payment in 10 days. For same months, one 25-watt unit, \$1 a month; two units, \$1.80 a month; additional units, 60 cents a month. A minimum season charge of 2 months' net bill and not less than \$9 is payable in advance. Discount of 5% if bill is paid before 10th of month. For remainder of year, discount of 40% on bills paid within 10 days, and 20% on those paid in 20 days.</p> <p>For power: 7 cents net a k. w. h., subject to a minimum monthly net bill of \$2 for each h. p. or fraction thereof, or \$1.50 for first 500-watt capacity of heating devices or fraction thereof. Additional power capacity, 50 cents net a month for each ½ of a h. p. in excess of 1 h. p., and for heating devices, 50 cents net a month for each 250-watt unit or fraction thereof. Service limited to time from midnight to 6 p.m. No wiring or free renewals.</p> | 20 | 17.5 |
| Ware, | For light: 16 cents gross, with discount of 1 cent a k. w. h. for less than 75 k. w. h. if | 15 | 15 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|--------------------|---|--|-------|
| | | 1916. | 1915. |
| Ware — <i>Con.</i> | <p>paid on or before 10th of month, prices ranging from 15 to 8 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Lights by contract: 16 c. p. lamp, \$8, \$10 and \$12 a year. Flat rate controlled circuits: 100-watt lamp, 90 cents a month; 60-watt, 60 cents a month, operated from sunset until 10 p.m. Minimum monthly charge of 50 cents. No wiring. Carbon lamps renewed free.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, and discounts from 10 to 50%, based on monthly maximum h. p. demand. Minimum monthly charge of \$1 a h. p. of maximum demand.</p> | | |
| Webster, | <p>For light: 12 cents gross a k. w. h. to 6 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 10% for payment by the 10th of month; maximum monthly bill at any rate not to exceed minimum at next lower rate. Contract rate: \$10 a lamp a year. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon and gem lamps free; mazda lamps at cost.</p> <p>For power: 6 cents gross a k. w. h. for first 150 k. w. h. to 1.7 cents for 17,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month; maximum monthly bill at any rate not to exceed the minimum at the next lower rate.</p> | 10.8 | 11.7 |
| Weymouth, | <p>For light: 15 cents net a k. w. h. Stores pay 15 cents a k. w. h. for first 30 k. w. h. and 10 cents a k. w. h. for all over 30; also, a charge of \$48 a k. w. of demand, plus 6 cents a k. w. h. for current used. Minimum monthly charge of \$1 to yearly customers and \$6 a season to summer customers. No wiring. Renewals at 10 cents each for carbon lamps.</p> <p>For power: 15 cents gross a k. w. h. Small motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; from \$5 to \$10, 10 cents a k. w. h.; over \$10, 7½ cents a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; bills from \$5 to \$10, 7½ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., 3½ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2.68 cents a k. w. h. Gross primary charge of 10 cents a k. w. h. for first 37 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current in addition, subject to discounts based on maximum h. p. of demand, from 10% on 11 to 20 to 50% on 301 and over; also an additional discount of 10% on demand of 6 h. p. or over.</p> <p>For cooking: 4 cents net a k. w. h. Minimum monthly charge of \$1.</p> | 15 | 15 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------|---|--|----------------|
| | | 1916 | 1915 |
| Williamstown, . | <p>For light: 13 cents gross a k. w. h. for first 15 k. w. h. a month, and 9 cents a k. w. h. for all over 15 k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. No wiring. Renewals free of charge.</p> <p>For power: 5 cents gross a k. w. h., with discount on the first 2,000 k. w. h. a month of 1 cent a k. w. h. if paid in 10 days, and all over 2,000 k. w. h., 2 cents a k. w. h. net. Customers at this rate guarantee a consumption of \$1 a h. p. a month. Load factor discounts of from 2½ to 10% according to k. w. h. consumption a month a h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.</p> | 12 | 12 |
| Winchendon, . | <p>For light: 12 cents net a k. w. h. for first 100 k. w. h. consumed in a month; 9 cents a k. w. h. for next 100; 7 cents a k. w. h. for next 100; and 5 cents a k. w. h. for next 100. By contract: 16 c. p. lamp burning all night and every night, \$1 a month; 8 c. p. lamp, 75 cents a month; 4 c. p. lamp, 50 cents a month. Minimum monthly charge of \$1. Wiring and lamp renewals at a slight advance over cost.</p> <p>For power: 10 cents net to 2.1 cents net, according to monthly consumption. Minimum monthly charge of \$1.</p> <p>For miscellaneous energy: units up to 50 k. w. at regular lighting rates; from 50 to 100 k. w., 6 cents a k. w. h.; over 100 k. w., power rates.</p> | 12 | 12 |
| Worcester, . | <p>For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. On over 800 k. w. h. prices range from 8.4 cents net to 4 cents net a k. w. h., according to monthly consumption. Flat rate lighting for residences, with tungsten lamps only: from \$1.25 for 4 20 c. p. 100-watt lamps to \$3.81, according to number, candle power and wattage of lamps, with discount of 20% for payment within 15 days of date of bill. Flat rate lighting for stores, with tungsten lamps only: from 12 cents for a 10-watt lamp to \$5 for a 500-watt lamp, burning until 6 p.m.; 15 cents to \$7, burning until 8 p.m.; 18 cents to \$8, burning until 9 p.m.; 20 cents to \$9, burning until 11 p.m.; 25 cents to \$10.50, burning until 12 p.m.; 40 cents to \$15.25, burning all night. No contract taken for less than \$12, or less than one year. Sign lighting: 7½ cents a month for a 5-watt lamp to 11 p.m.; 9 cents a month to 12 p.m.; 9 cents a month for a 10-watt lamp to 11 p.m.; 10 cents to 12 p.m.; 1 cent a lamp for each additional hour. Window lighting: flat rate for 300 days in the year, to 11 p.m., 35 cents for a 25-watt light to \$5.75 for a 500-watt lamp; to 12 p.m., from 45 cents for a 25-watt lamp to \$6.95 for a 500-watt; to 1 a.m., from 55 cents for a 25-watt lamp to \$8.15 for a 500-watt. No contract for either sign or window lighting for less than \$12 a year. Minimum charge for residences, stores,</p> | 9 ¹ | 9 ¹ |

¹ 11 cents in Leicester.

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------------|---|--|------|
| | | 1916 | 1915 |
| Worcester — <i>Con.</i> | <p>etc., \$9 a year; for factories, \$2 a month per k. w. of capacity connected. Price in Leicester: 12 cents gross a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring. Free renewals of all but mazda lamps, except in factories.</p> <p>For power: from 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum h. p. demand. Also rates ranging from 6 cents a k. w. h. up to and including 150 k. w. h. a month to 2 cents a k. w. h. for 25,000 k. w. h. or over. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand.</p> <p>For heating, cooking and automobile charging: 10 cents gross a k. w. h. for first 20 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 20 k. w. h. a month. In Leicester: 12 cents gross a k. w. h. on first 17 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 17 k. w. h. a month. Minimum charge of \$9 a year.</p> | | |
| Worcester (Suburban), | <p>For light: 14 cents net a k. w. h. for first 520 hours' use of customers' demand and 12 cents a k. w. h. for all additional current consumed. For store lighting, 14 cents a k. w. h.; for church lighting, 14 cents a k. w. h., with 10% discount. Minimum charge of \$12 a year, payable monthly.* Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 P.M. to 10 P.M. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost. Annual lighting contract: 16 cents net a k. w. h. for first 400 hours' use of demand and 9 cents a k. w. h. for all additional current. Minimum monthly charge under this rate is the amount of the 16-cent charge.</p> <p>For power: 6 cents net to 1.4 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over. Annual power rates: 6 cents for first 1,200 k. w. h. a year to 1.4 cents for over 180,000 k. w. h. a year, with discount of 5% on annual bills of \$120 or over and 10% on bills of \$1,200 and over for payment within 15 days. Minimum charge under first schedule of \$1 a h. p. a month and second of \$12 a h. p. a year. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates. Demand rate: 12 cents a k. w. h. for first 25 hours' use a month of h. p. demand, 6 cents a k. w. h. for next 50</p> | 14 | 14 |

| COMPANY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---------------------------------------|--|--|------|
| | | 1916. | 1915 |
| Worcester (Suburban) — <i>Con.</i> | and 3 cents a k. w. h. for remainder of consumption; first \$20 of bill net; on remainder a discount of 33 $\frac{1}{3}$ % is allowed. For cooking, heating and miscellaneous uses: 14 cents net a k. w. h. for first 20 k. w. h. a month, and 3 $\frac{1}{2}$ cents on all over 20 k. w. h. Minimum monthly charge of \$2.50. | | |

Prices, Street Lights.

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1916, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run:—

| COMPANY. | | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|------------------------|-----------|--|---|--------------------------------|---|--|---|
| Abington and Rockland, | Abington, | { 262 7 16 2 } | { 48 72 155 40 } | { 259 7 16 } | { 5.9 9.6 4.5 4.5 5.9 9.6 } | { 29.6 30.4 29.6 29.6 29.6 30.4 } | { \$15.67½ per year. \$20.90 per year. \$43.70 per year. \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year. |
| | Cohasset, | { 344 12 56 } | { 48 48 40 } | { 355 40 1 } | { 9.6 4.5 4.5 4.5 5.9 9.6 } | { 30.4 29.6 29.6 29.6 29.6 30.4 } | { \$20 per year. \$18 per year. \$61.20 per year. \$16 per year. \$16 per year. \$14 per year. \$23.20 per year. \$102 per year. \$20 per year. |
| | Hanover, | { 1 20 365 8 12 99½ 32 } | { 40 40 31 60 500 48 60 } | { 1 19 374 10 65 } | { 4.5 4.5 4.5 5.9 9.6 10.8 5.5 5.6 } | { 29.6 29.6 29.6 29.6 30.4 30.5 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |
| | Norwell, | { 1 20 365 8 12 99½ 32 } | { 40 40 31 60 500 48 60 } | { 1 19 374 10 65 } | { 4.5 4.5 4.5 5.9 9.6 10.8 5.5 5.6 } | { 29.6 29.6 29.6 29.6 30.4 30.5 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |
| | Rockland, | { 1 20 365 8 12 99½ 32 } | { 40 40 31 60 500 48 60 } | { 1 19 374 10 65 } | { 4.5 4.5 4.5 5.9 9.6 10.8 5.5 5.6 } | { 29.6 29.6 29.6 29.6 30.4 30.5 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |
| | Seituate, | { 1 20 365 8 12 99½ 32 } | { 40 40 31 60 500 48 60 } | { 1 19 374 10 65 } | { 4.5 4.5 4.5 5.9 9.6 10.8 5.5 5.6 } | { 29.6 29.6 29.6 29.6 30.4 30.5 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |
| | Adams, | { 121 91 } | { 50 310 } | { 120 91 } | { 10.8 5.5 5.6 } | { 30.5 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |
| | Cheshire, | { 35 473 } | { 50 40 } | { 35 469 } | { 5.5 5.6 } | { 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |
| | Agawam, | { 35 473 } | { 50 40 } | { 35 469 } | { 5.5 5.6 } | { 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |
| | Agawam, | { 35 473 } | { 50 40 } | { 35 469 } | { 5.5 5.6 } | { 30.5 30.5 } | { \$9,285 per year for 91 4-ampere 310-watt magnetites and 120 4-ampere 50-watt tungstens, with privilege of adding, without extra charge, 10 luminous arc lamps or equivalent in incandescent lamps. 1 50-watt tungsten, \$18. \$17.10 per year. \$10 per year. |

| | | | | | | | |
|--------------------------|-------------------|--------------------|--------------------|-----|------|------|--|
| American Woolen Company, | { Acton, Maynard, | { 65 138 237 | { 46½ 60 46½ | 203 | 6.9 | 30.5 | \$16 per year. |
| | | | | 217 | 6.9 | 30.5 | \$16 per year. |
| | | | | | | | |
| Amesbury, | { Amesbury, | { 21 13 | { 50 490 | 21 | 10.5 | 30.5 | { \$20.75 per year. \$93.37 per year. |
| | | { 375 2 | { 50 300 | 377 | 5.9 | 29.3 | { \$16 per year. \$72 per year. |
| | | { 19 59 | { 462 50 | 19 | 5.7 | 26.9 | { \$16.39 per year. \$14 per year. |
| | | | | 59 | | | { 10 lamps at \$47.50 per year. 18 lamps at \$49.50 per year. |
| Amherst, | { Amherst, | { 353 28 | { 60 200 | 360 | 6.7 | 30.5 | { \$25 per year. \$15.50 per year. |
| | | { 99 | { 60 | 99 | 10.8 | 30.5 | { \$45 per year. \$20 per year. |
| | | { 226 1 | { 60 200 | 227 | 5.8 | 30.5 | |
| | | { 41 | { 60 | 41 | 5.8 | 30.5 | |
| Athol, | { Athol, | { 309 102 | { 50 75 | 410 | 10.6 | 30.5 | { \$18 per year. \$21 per year. |
| | | { 21 | { 50 | 21 | 10.6 | 30.5 | { \$18 per year. \$18 per year. |
| | | { 211 79 | { 50 75 | 290 | 10.6 | 30.5 | { \$21 per year. \$18 per year. |
| | | { 4 | { 50 | 4 | 10.6 | 30.5 | |
| Attleboro, | { | { 827 104 | { 50 100 | 948 | 6.8 | 30.3 | { \$16 per year. \$23 per year. |
| | | { 45 21 | { 200 500 | 21 | | | { \$30 per year. \$70 per year. |
| | | { 5 20 | { 500 40 | 5 | 4.2 | 30.3 | { \$36 per year. \$20 per year. |
| | | | | 20 | 11.2 | 30.5 | |
| Ayer, | { | { 170 2 | { 40 425 | 168 | 6.3 | 30.5 | { \$16.50 per year. \$75 per year. |
| | | { 4 6 | { 425 50 | 2 | 10.7 | 30.5 | { \$100 per year. \$16.50 per year. |
| | | | | 4 | 11.7 | 30.5 | |
| | | | | 6 | | | |

| COMPANY. | | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|---------------|------------|--------------------------------|-----------------------------------|-----------------------|----------------------------|-----------------------------|--|
| Beverly, | Beverly, | { 9 388 2 344 90 } | { 75 50 200 475 535 } | 9 | 10.8 | 30.5 | \$30 per year. |
| | | | | 385 | | | { \$18.50 per year from overhead lines; \$20 per year from conduits. |
| | | | | 430 | 10.8 | 30.5 | { \$79 per year from overhead lines; \$80 per year from conduits. |
| | Hamilton, | 237 | 50 | 235 | 6.8 | 30.4 | \$21.25 per year. |
| | Topsfield, | 62 | 50 | 58 | 6.8 | 30.5 | \$25.30 per year. |
| Blackstone, | Wenham, | 173 | 50 | 150 | 6.8 | 30.4 | \$21.25 per year. |
| | | { 134 20 } | { 50 320 } | 134 20 | 10.7 | 30.5 | { \$25 per year. \$100 per year. |
| Buzzards Bay, | Chatham, | 71 | 40 | 18 | 5.8 | 30.1 | \$16.80 per year. |
| | Falmouth, | 692 | 40 | 565 | 6.2 | 28.7 | { \$16.80 per year for first 150 lamps to \$13.80 per year for 700 lamps for all towns. |
| | | | | | | | \$16.80 per year. |
| | Hyannis, | 84 | 40 | 84 | 6.8 | 29.6 | \$16.80 per year. |
| | Sandwich, | 53 | 40 | 53 | 6.0 | 28.6 | \$16.80 per year. |
| Cambridge, | Yarmouth, | 32 | 40 | 32 | 6.7 | 29.6 | \$16.80 per year. |
| | | { 976 6 155 } | { 50 60 75 } | | | | { \$17 per year on line fixtures; \$19 on ornamental poles; \$20.37 on bridge fixtures. |
| | | | | | | | \$12.50 per year on line fixtures, operated until 10 p.m. |
| | | | | | | | \$23.48 per year on bridge fixtures; \$22 on ornamental poles; \$28 on ornamental poles in metropolitan parks. |
| | | | | 2,086 | 10.7 | 30.5 | { \$25 per year on line fixtures; \$61 in 3-light clusters. \$31 per year on ornamental poles; \$30 per year for tungsten. |
| Cambridge, | | 332 | 100 | | | | \$51 per year tungsten arc. |
| | | 3 | 125 | | | | \$70 per year operated until midnight; \$92 operated all night. |
| | | 565 49 171 | 250 500 530 | | | | { \$72.50 per year operated until midnight; \$98 operated all night. |

| | | | | | | | |
|-----------------------------------|------------------------|-----|-----|-----|------|------|--|
| Central Mass., | Belchertown, . . . | 75 | 40 | 70 | 6.6 | 30.5 | \$17.50 per year to 1 A.M. |
| | Brookfield, . . . | 100 | 40 | 100 | 5.5 | 30.5 | \$15.50 per year to 12 M. |
| | East Longmeadow, . . . | 160 | 40 | 149 | 8.6 | 30.4 | \$19.25 per year till 1 A.M., 6 months all night. |
| | Enfield, . . . | 75 | 40 | 75 | 5.8 | 30.5 | \$16 per year to 12 M. |
| | Granby, . . . | 25 | 40 | 25 | 6.5 | 30.5 | \$17.50 per year to 1 A.M. |
| | Ludlow, . . . | 27 | 40 | 27 | 10.1 | 30.5 | \$20 per year all night. |
| | Monson, . . . | 153 | 40 | 153 | 5.2 | 27.5 | \$14.81 per year to 12 M. |
| | Palmer, . . . | 303 | 40 | 394 | 9.9 | 30.5 | \$19 per year all night. |
| | Warren, . . . | 93 | 75 | 221 | 6.5 | 30.5 | \$16 per year to 1 A.M. |
| | West Brookfield, . . . | 3 | 75 | 73 | 6.6 | 28.7 | \$15 per year from $\frac{1}{2}$ hour after sunset until 12 M. |
| Charlemont, | Wilbraham, . . . | 102 | 40 | 102 | 6.5 | 30.5 | \$16.50 per year till 1 A.M. |
| | | 38 | 40 | 38 | 9.2 | 30.4 | \$10 per year. |
| Charlestown, | | 1 | 60 | 1 | 10.6 | 30.5 | { \$21.12 per year. \$0.23978 per day each lamp. |
| | | 290 | 550 | 287 | | | |
| Chester, | | 38 | 25 | 44 | 4.0 | 24.4 | { \$17 per year. \$21 per year. |
| | | 6 | 40 | | | | |
| Citizens' (Nantucket), . . . | | 133 | 40 | 123 | 5.9 | 30.5 | { \$15 per year. \$72 per year. |
| | | 28 | 200 | 30 | | | |
| Clinton, { Clinton, . . . | | 573 | 35 | 670 | 10.5 | 30.5 | { \$20 per year. \$28.50 per year. |
| | { Lancaster, . . . | 100 | 60 | 188 | | | |
| Deerfield River, Conway, . . . | | 188 | 47 | | 9.0 | 30.5 | { \$17.55 per year net. \$12.50 per year. |
| | | 43 | 60 | 43 | | | |
| Easthampton, { Easthampton, . . . | | 46 | 120 | 46 | 4.5 | 30.5 | { \$51.50 per year, paid for by merchants. \$23 per year. \$25 per year. |
| | | 327 | 48 | 323 | | | |
| | { Southampton, . . . | 21 | 48 | 21 | | | |

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. | |
|-------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--|--|
| | | | | | | | |
| Arlington, | 381 | 50 | | | | Ten-year contract. 1 | Ten-year cost, $\frac{1}{2}$ cent per lamp hour. |
| | 11 | 75 | | | | | |
| | 5 | 80 | 460 | 6.6 | 30.5 | | |
| | 8 | 100 | | | | | |
| | 81 | 384 | | | | | |
| Ashland, | 90 | 50 | | | | Ten-year contract. 1 | Ten-year cost, $\frac{1}{2}$ cent per lamp hour. |
| | 8 | 100 | 97 | 7.0 | 30.5 | | |
| | 161 | 50 | 141 | 7.1 | 30.5 | | |
| Bedford, | 36 | 50 | 34 | 5.0 | 27.6 | | |
| Bellingham, | 3,135 | 50 | | | | Ten-year cost, $\frac{1}{2}$ cent per lamp hour. | Ten-year cost, $\frac{1}{2}$ cent per lamp hour. |
| | 1,265 | 75 | | | | | |
| | 10 | 80 | 4,380 | | | | |
| | 4 | 100 | | | | | |
| | 6 | 400 | | | | | |
| Boston, | 4,795 | Magnetite | | 10.5 | 30.5 | Ten-year contract. 1 | Ten-year cost, $\frac{1}{2}$ cent per lamp hour. |
| | 23 | Thorax | 4,779 | | | | |
| | | | | | | | |

Edison (Boston),

| | | | | | | | |
|-------------|-----|-----|-----|------|------|---|--|
| Brookline, | 59 | 75 | 53 | 10.5 | 30.5 | \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. | Ten-year contract. ¹ |
| Burlington, | 344 | 500 | 343 | 4.6 | 24.1 | \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. Ten-year contract. ¹ | cost, $\frac{1}{10}$ cent per lamp hour. |
| Canton, | 25 | 50 | 25 | 10.4 | 30.5 | \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. | Ten-year contract. ¹ |
| Carlisle, | 370 | 50 | 402 | 4.2 | 30.5 | \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. Ten-year contract. ¹ | cost, $\frac{1}{10}$ cent per lamp hour. |
| Chelsea, | 23 | 75 | 39 | 10.5 | 30.5 | \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. | Ten-year contract. ¹ |
| Dedham, | 9 | 100 | 54 | 8.3 | 30.0 | \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. | Ten-year contract. ¹ |
| | 39 | 50 | 139 | | | | |
| | 55 | 384 | | | | | |
| | 140 | 500 | | | | | |
| | 560 | 50 | | | | | |
| | 1 | 75 | | | | | |
| | 25 | 100 | 605 | | | | |
| | 5 | 250 | | | | | |
| | 28 | 384 | | | | | |

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. | |
|--------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--|---------------------------------|
| | | | | | | | |
| Dover, | 15 | 50 | 15 | -1 | -1 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. | |
| | 732 | 50 | | | | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. | |
| Frammingham, | 2 | 75 | | | | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. | |
| | 3 | 100 | 738 | 6.6 | 30.5 | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. | |
| | 15 | 384 | | | | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. | |
| | 137 | 50 | | | | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. | |
| Holliston, | 19 | 75 | 159 | 5.0 | 27.6 | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. | Ten-year contract. ² |
| | 4 | 384 | | | | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. | |
| Hopkinton, | 177 | 50 | 177 | 5.2 | 28.9 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. | |
| | 547 | 50 | | | | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. | |
| Lexington, | 18 | 75 | | | | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. | |
| | 4 | 80 | 614 | 7.1 | 30.5 | \$14.40 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour. | Ten-year contract. ² |
| | 45 | 100 | | | | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. | |
| | 3 | 250 | | | | \$25 per year, fixed cost; running cost, 1 cent per lamp hour. | |
| Lincoln, | 124 | 50 | 124 | 4.8 | 27.6 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. | |
| | | | | | | Ten-year contract. ² | |

| Edison (Boston) — <i>Cont.</i> | 192 | 50 | 183 | 6.7 | 30.5 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² |
|-----------------------------------|-------|-----|-------|------|------|---|
| Medfield, . | 192 | 50 | 183 | 6.7 | 30.5 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² |
| Medway, . | 306 | 50 | 306 | 5.2 | 28.6 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² |
| Millis, . | 62 | 50 | 62 | 5.0 | 27.6 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² |
| Milton, . | 859 | 75 | 851 | 10.3 | 30.5 | (\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. Ten-year contract. ² |
| | 4 | 384 | | | | \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. |
| | 515 | 50 | | | | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
| | 67 | 75 | | | | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. |
| Natick, . | 24 | 100 | 604 | 7.1 | 30.5 | \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. |
| | 1 | 384 | | | | \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. |
| | 660 | 40 | | | | For 1,600 hours burning, 400 lamps at \$15 each; excess over 400 lamps, \$13 each; additional hours at $\frac{1}{10}$ cent per hour. Each arc lamp same price as 5 incandescents. Twenty-year contract giving 20 per cent. discount from prices stated. |
| Needham, . | 6 | 384 | 665 | 5.3 | 28.2 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
| | 1,636 | 50 | | | | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. |
| | 66 | 75 | | | | \$18 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. |
| | 139 | 100 | 1,824 | 10.3 | 30.5 | \$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour. |
| Newton, . | 4 | 384 | | | | \$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour. |
| | 171 | 500 | 167 | | | \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. |

¹ These lamps are under control of town authorities.² When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|---------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|---|
| Norfolk, . | 171 | 50 | 169 | 5.1 | 28.2 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ |
| Sharon, . | 312 | 50 | 308 | 4.8 | 27.1 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ |
| Sherborn, . | 64 | 50 | 58 | 6.7 | 30.5 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ |
| Somerville, . | 4 | 50 | 1,344 | 10.5 | 30.5 | \$15.50 per year, net, each. |
| | 892 | 50 | | | | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
| | 90 | 100 | | | | \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. |
| | 364 | 384 | | | | \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. |
| | 128 | 500 | | | | \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. |
| Stoneham, . | 294 | 50 | 331 | 6.6 | 30.5 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
| | 10 | 75 | | | | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. |
| | 17 | 100 | | | | \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. |
| | 14 | 384 | | | | \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. |
| Sudbury, . | 174 | 50 | 174 | 5.2 | 27.8 | \$12.50 each per year. Weston Electric Light Company's contract for seven years from Aug. 1, 1910. |
| Walpole, . | 478 | 50 | 487 | 10.4 | 30.5 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
| | 14 | 75 | | | | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. |
| | | | | | | Ten-year contract. ¹ |

Ten-year contract.¹Ten-year contract.¹Ten-year contract.¹

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|--|---|---|---|--|--|--|
| Edison (Boston) — Con. | { 589 3 98 } | { 50 100 384 } | 673 | 6.5 | 30.5 | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $\frac{1}{10}$ cents per lamp hour. } |
| { Avon, . Bridgewater, . Brockton, . East Bridgewater, . Hanson, . North Easton, . Stoughton, . West Bridgewater, . Whitman, . } | { 105 222 12 1,678 211 147 9 182 407 17 13 314 25 } | { 46.9 46.9 71.5 46.9 430 46.9 60 46.9 46.9 100 46.9 46.9 100 } | { 105 216 1,639 215 141 9 182 416 13 338 } | { 5.7 5.7 10.8 5.4 11.0 9.8 5.5 10.8 5.8 } | { 29.6 29.6 30.5 29.6 29.9 29.7 29.6 30.5 29.9 } | { \$16 per year. { \$15.20 per year, moonlight to 1 o'clock; every night to 1 o'clock \$17. \$24.32 per year, every night to 1 o'clock. \$19.62 per year. \$15.52 per year. \$16 per year. \$18.91 per year, moonlight all night. \$15.68 per year. \$22.04 per year. \$17.20 per year. \$16.50 per year. \$23.20 per year. } |
| { Fall River, . Somerset, . Swansea, . } | { 250 1,016 96 260 263 } | { 50 375 625 50 50 } | { 244 1,077 256 259 } | { 10.9 5.8 10.9 10.9 } | { 30.5 30.5 30.5 } | { \$20 per year. 22 cents per light per night. 16 cents per light per night. \$20 per year. \$20 per year. } |

| | | | | | | | | | |
|------------|-------------------|--------|---|-------|-----|-----|------|------|---|
| Fitchburg, | { | Ashby, | { | 34 | 50 | 34 | 5.5 | 30.5 | \$18 per year. |
| | | | | 601 | 50 | 574 | 10.9 | | { \$18.72 per year. |
| | | | | 210 | 75 | 182 | 10.8 | | { \$21.60 per year. |
| { | Fitchburg, | { | . | 360 | 75 | 360 | 5.5 | 30.5 | { \$50 per year in 4-light clusters, 1 run all night, 3 run until midnight. |
| | | | | | | | | | { \$86.40 per year. |
| | | | | | | | | | { \$12.50 per year. |
| { | Townsend, | { | . | 296 | 430 | 302 | 10.9 | 23.8 | |
| | | | | 84 | 40 | 79 | 5.7 | | |
| | | | | | | | | | |
| { | Lake Pleasant, | { | . | 13 | 60 | 13 | 10.8 | 30.5 | \$23.07 per year. |
| | | | | 12 | 75 | 12 | 11.1 | 30.5 | { \$25 per year. |
| | | | | 95 | 40 | 100 | 10.8 | 30.5 | { \$12.60 per year. |
| { | Millers Falls, | { | . | 5 | 75 | 36 | 10.8 | 30.5 | { \$24 per year. |
| | | | | 36 | 40 | 36 | 10.8 | 30.5 | { \$16.50 per year. |
| | | | | 6 | 40 | 159 | 11.1 | 30.5 | { \$16.66 per year. |
| { | Turners Falls, | { | . | 130 | 75 | 75 | | | { \$23 per year. |
| | | | | 30 | 250 | | | | { \$48 per year. |
| | | | | | | | | | |
| { | Barre, | { | . | 152 | 75 | 147 | 5.3 | 30.5 | \$20 per year. |
| | | | | 574 | 75 | 553 | 10.4 | 30.5 | { \$20.50 per year. |
| | | | | 50 | 75 | 50 | 5.3 | 30.5 | { \$20 per year. |
| { | Hubbardston, | { | . | 44 | 75 | 44 | 5.3 | 30.5 | { \$20 per year. |
| | | | | 44 | 75 | 44 | 5.3 | 30.5 | { \$20 per year. |
| | | | | 44 | 75 | 44 | 5.3 | 30.5 | { \$20 per year. |
| { | Westminster, | { | . | 124 | 40 | 124 | 5.9 | 27.7 | For first 104 lights, \$15.38; all over, \$15.25 per year. |
| | | | | 1 | 450 | 1 | | | { \$14.35 per year. |
| | | | | 1,044 | 40 | 899 | 6.7 | 27.7 | { \$67.50 per year. |
| { | Gloucester, | { | . | 3 | 450 | 6 | 8.8 | 29.6 | { \$77.88 per year. |
| | | | | 89 | 450 | 90 | 6.5 | 28.1 | { \$13.75 per year. |
| | | | | 279 | 40 | 256 | | | { \$66 per year. |
| { | Rockport, | { | . | 10 | 450 | 10 | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| { | Egremont, | { | . | 28 | 40 | 28 | 5.4 | 30.5 | 22 lamps until midnight, \$10 per year; 6 lamps all night, \$15 per year. |
| | | | | | | | | | { \$18.50 per year. |
| | | | | | | | | | { \$70 per year. |
| { | Great Barrington, | { | . | 281 | 50 | 276 | 10.4 | 30.5 | |
| | | | | 6 | 475 | 6 | 4.5 | | |
| | | | | 48 | 40 | 48 | 5.3 | 30.5 | { \$12 per year. |

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|------------------------|-------------------------------|----------------------|-----------------------------|-------------------------------------|--------------------------------------|--|
| Aslfield, | 50 | 75 | 50 | 11.0 | 30.5 | \$23.75 per year. |
| Bernardston, | 35 | 31.4 | 39 | 11.0 | 30.5 | { \$16.20 per year. |
| Buckland, | 4 | 155 | 88 | 11.0 | 30.5 | { \$50 per year. |
| Colrain, | 19 | 31.4 | 34 | 11.0 | 30.5 | { \$16.20 per year. |
| Colrain, | 15 | 40 | 96 | 11.0 | 30.5 | { \$16.25 per year. |
| Colrain, | 1 | 155 | 211 | 11.0 | 30.5 | { \$5 per year. |
| Deerfield, | 97 | 46.8 | 96 | 11.0 | 30.5 | { \$23 per year. |
| Deerfield, | 220 | 71 | 211 | 11.0 | 30.5 | { \$24 per year. |
| Greenfield, | 7 | 480 | 85 | 11.0 | 30.5 | { \$78 per year. |
| Greenfield, | 82 | 320 | 121 | 11.0 | 27.5 | { \$78 per year. |
| Northfield, | 118 | 31.4 | 78 | 11.0 | 30.5 | { \$16.20 per year. |
| Northfield, | 66 | 31.4 | 78 | 11.0 | 30.5 | { \$16.20 per year. |
| Shelburne, | 5 | 40 | 76 | 6.7 | 30.5 | { \$50 per year. |
| Shelburne, | 5 | 153 | 76 | 6.7 | 30.5 | { \$50 per year. |
| Harvard, | 82 | 40 | 76 | 6.7 | 30.5 | \$16.50 per year. |
| Harvard, | 398 | 50 | 396 | 10.8 | 30.5 | { 50-watt lamps, \$18.72 per lamp per year, all night; |
| Harvard, | 175 | 200 | 175 | 10.8 | 30.5 | { \$27.50 per lamp per year, suburban service; \$18.72 |
| Haverhill, | 50 | 488 | 49 | 5.9 | 30.5 | { per lamp per year (county of Essex); titanium |
| Haverhill, | 17 | 488 | 17 | 11.0 | 30.5 | { lamps, \$86.40 per lamp per year, all night; mag- |
| Haverhill, | 17 | 488 | 17 | 11.0 | 30.5 | { netite lamps, \$122.50 per lamp per year, all night; |
| Haverhill, | 17 | 488 | 17 | 11.0 | 30.5 | { \$90 per lamp per year until midnight. |
| Huntington, | 4 | 25 | 34 | 6.7 | 30.5 | { \$16 per year. |
| Huntington, | 31 | 40 | 34 | 6.7 | 30.5 | { \$70 per year. |
| Huntington, | 2 | 60 | 34 | 6.7 | 30.5 | { \$70 per year. |
| Huntington, | 1 | 100 | 34 | 6.7 | 30.5 | { \$70 per year. |
| Huntington, | 1 | 500 | 34 | 6.7 | 30.5 | { \$70 per year. |

| | | | | | | | |
|-------------|----------------|-----|-----|-----|------|------|--|
| Lawrence, | Andover, | 269 | 50 | 261 | 6.6 | 29.8 | \$16 per year. |
| | Boxford, | 29 | 480 | 29 | 6.4 | 30.5 | \$68 per year. |
| | Lawrence, | 19 | 60 | 16 | 10.8 | 30.5 | \$17 per year. |
| | | 633 | 60 | 632 | | | \$18 per year. |
| Methuen, | North Andover, | 230 | 310 | 230 | 6.5 | 29.7 | \$78 per year. |
| | | 346 | 480 | 364 | | | \$87 per year. |
| | | 18 | 510 | 387 | | | \$16 per year. |
| | | 387 | 50 | 1 | | | \$70 per year. |
| Lee, | Lee, | 311 | 50 | 309 | 6.6 | 29.2 | \$16 per year. |
| | | 165 | 50 | 164 | 5.4 | 28.3 | \$18 per year. |
| | | 15 | 60 | 15 | 9.9 | 30.5 | \$20 per year. |
| | | 20 | 50 | 20 | 5.4 | 28.3 | \$18 per year. |
| Lenox, | Lenox, | 40 | 50 | 40 | 5.4 | 28.2 | \$33 per year. |
| | | 133 | 40 | 129 | 10.5 | 30.5 | \$15 per year. |
| | | 822 | 50 | 806 | 6.7 | 30.5 | \$22.80 per year. |
| | | 95 | 75 | 153 | 10.8 | | \$28.50 per year. |
| Lowell, | Lowell, | 151 | 50 | 149 | 6.5 | 30.5 | \$19.50 per year. |
| | | 347 | 50 | 347 | 6.5 | 30.5 | \$19.50 per year. |
| | | 187 | 50 | 187 | 10.8 | 30.5 | \$22.75 per year. |
| | | 1 | 40 | 569 | 10.8 | | \$21 per year. |
| Tewksbury, | Tewksbury, | 569 | 75 | 188 | 4.9 | 30.5 | \$80 per year. |
| | | 188 | 528 | 656 | 10.8 | | \$90 per year to midnight; \$112.50 all night. |
| | | 656 | 450 | 31 | 6.7 | 30.5 | \$20 per year. |
| | | 48 | 528 | 140 | 6.5 | 30.5 | \$23.50 per year. |
| Ludlow, | Ludlow, | 32 | 40 | 185 | 10.6 | 30.5 | \$18 per year. |
| | | 140 | 50 | | | | |
| Leominster, | Leominster, | 187 | 40 | | | | |
| | | | | | | | |

| COMPANY. | | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|----------|-------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--|
| Lynn, | Lynn, | 1,569 | 45 | 1,567 | 10.9 | 30.5 | \$15 per year. |
| | | 5 | 75 | | | | \$70 per year until midnight for 495 watts. |
| | | 333 | 300 | 484 | | | \$82.40 per year all night and every night for 495 or 300 watts. |
| | | 153 | 495 | | | | \$17.50 per year. |
| | | 48 | 75 | 46 | 8.8 | 30.0 | \$72 per year. |
| Lynn, | Nahant, | 57 | 300 | 57 | | | \$16 per year. |
| | | 463 | 40 | 462 | 8.0 | 29.4 | \$67 per year. |
| | Saugus, | 10 | 495 | 10 | | | \$17.50 per year. |
| | | 293 | 75 | 286 | | | \$72 per year every dark hour; \$90 per year all night, every night. |
| | Swampscott, | 96 | 300 | 97 | 8.8 | 30.0 | |
| Malden, | Everett, | 27 | 163 | 27 | 5.7 | 30.5 | \$44.75 per year. |
| | | 699 | 47 | 692 | 7.0 | | \$14.53 per year. |
| | | 206½ | 163 | 206½ | 10.7 | | \$61.18 per year. |
| | | 1,223 | 47 | 1,222 | | | \$18 per year. |
| | | 25 | 47 | 31 | 10.7 | 30.5 | \$64.51 per year. |
| Malden, | | 6 | 163 | | | | \$85 per year. |
| | | 129½ | 430 | 129 | | | \$43.80 per year. |
| | Medford, | 17 | 163 | 17 | 5.7 | 30.5 | \$15 per year. |
| | | 774 | 47 | 758 | 7.6 | | \$60 per year. |
| | | 197½ | 163 | 197 | 10.7 | | \$80.75 per year. |
| Melrose, | | 18 | 400 | 18 | 5.7 | 30.5 | \$18 per year. |
| | | 728 | 47 | 717 | | | \$60 per year. |
| | | 52 | 163 | 52 | 10.7 | | \$110.50 per year. |
| | | 14 | 400 | 14 | | | |

| | | | | | | |
|------------------------------|-----|-----|-----|------|------|--|
| Berlin, . | 39 | 50 | 39 | 6.6 | 27.5 | \$16.25 per year. |
| Bolton, . | 14 | 50 | 14 | 6.6 | 27.5 | \$18 per year. |
| Fayetteville, . | 72 | 50 | 72 | 6.6 | 27.5 | \$15.75 per year. |
| Marlborough, . | { | { | { | { | { | { |
| Northborough, . | 509 | 50 | 774 | 6.9 | 30.5 | \$17.50 per year. |
| Southborough, . | 270 | 75 | 171 | 6.6 | 27.5 | \$16 per year. |
| Southville, . | 171 | 50 | 162 | 6.6 | 27.5 | \$15.75 per year. |
| Westborough, . | 169 | 50 | 66 | 6.6 | 27.5 | \$15.75 per year. |
| | 66 | 50 | 237 | 6.7 | 30.5 | { \$17.50 per year. |
| | 177 | 75 | | | | { \$20.50 per year. |
| | 60 | | | | | |
| Hopedale, . | 226 | 40 | 218 | 10.8 | 30.5 | \$34.98 per year. |
| Milford, . | { | { | { | { | { | { |
| | 336 | 35 | 175 | 10.8 | 30.5 | \$18 per year. |
| | 2 | 47 | | | | { \$19.75 per year. |
| | 6 | 72 | 16 | | | { \$24 per year. |
| | 12 | 425 | | | | { \$90 per year. |
| Mill River (Williamsburg), . | 117 | 40 | 117 | 5.2 | 30.5 | \$15 per year. |
| Acushnet, . | 19 | 100 | 16 | 5.6 | 20.0 | \$19 per year. |
| Dartmouth, . | 105 | 50 | 105 | 5.6 | 20.0 | 6 cents per night. |
| Fairhaven, . | 215 | { | 220 | 6.2 | 30.5 | { \$13.92 per year. |
| Fairhaven Bridge, . | 9 | 75 | 7 | 10.9 | 30.5 | { \$21.24 per year. |
| Mattapoisett, . | 7 | 100 | 57 | 6.2 | 30.5 | { \$18.64 per year. |
| | 62 | 60 | 858 | | | { \$21.60 per year. |
| | 748 | 80 | | | | { \$18.25 per year. |
| | 123 | 175 | | | | { \$44.40 per year. |
| | 433 | 375 | | | | { \$80 per year. |
| New Bedford, . | 99 | 388 | | 10.9 | 30.5 | Magnetite arcs \$87.50 per year; Washington arcs |
| | | | 546 | | | { \$95 per year. |
| | 12 | 465 | | | | { \$150 per year. |
| | 3 | 540 | | | | { \$80 per year. |
| | 2 | 550 | | | | |
| Newburyport, . | { | { | { | { | { | { |
| | 49 | 40 | 48 | 10.7 | 30.5 | { \$25 per year. |
| | 176 | 400 | 176 | | | { \$87.50 per year. |

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|---|--------------------------------------|--|-------------------------------------|---------------------------------------|--|---|
| North Adams, | { 91 230 } | { 50 310 } | { 84 230 } | 10.8 | 30.5 | { \$19,900 for 231 310-watt lamps and 60 50-watt tungstens. Extra arcs \$78 and incandescents \$18 per year. (\$27.25 per year. \$68 per year. \$13.50 and \$15.50 according to hours of burning. \$17 per year. \$39.35 per year. \$82 per year. |
| Northampton, | { 58 3 714 128 75 4 } | { 162 425 35 35 162 425 } | { 57 2 712 198 6 } | { 5.6 7.2 11.0 } | 30.5 | |
| North Brookfield, | 113 | 40 | 113 | 6.5 | 30.5 | \$16.50 per year. |
| North Dana (A. W. Mason), | 42 | 40 | 42 | 4.0 | 22.1 | \$15 per year. |
| { Dalton, Hinsdale, Lanesborough, | { 262 45 21 1,355 169 } | { 50 50 50 50 300 } | { 261 42 16 1,326 141 } | { 5.9 5.9 5.5 10.8 11.0 } | { 30.5 30.5 30.5 30.5 30.5 } | { \$15.70 per year. \$20 per year. \$18 per year. \$15.50 per year. \$65 per year. \$97.40 per year. \$101 per year. \$19.50 per year. |
| Pittsfield, | { 18 51 13 } | { 500 500 75 } | { 85 13 } | | | |
| { Duxbury, Kingston, | { 57 34 15 } | { 50 50 50 } | { 54 31 50 } | { 9.9 9.9 5.3 } | { 29.8 29.8 29.8 } | { \$20 per year. \$20 per year. \$16 per year until 12 m. \$20 per year all night. \$90 per year. \$20 per year. \$110 per year. |
| Plymouth, { Marshfield, Plymouth, | { 57 15 455 17 } | { 50 350 50 350 } | { 55 15 450 17 } | { 9.9 5.1 9.9 9.6 } | { 30.5 29.8 30.5 30.5 } | |

| | | | | | | |
|--|------------------------------|----------------------------|----------------------|------------------------|--------------------------|---|
| Provincetown, | 131 | 40 | 131 | 10.1 | 30.5 | \$18 per year. |
| Quincy, | { 1,137 185 } | { 40 300 } | { 1,122 185 } | 11.0 | 30.5 | { \$18 per year. \$75 per year. } |
| Randolph, { Holbrook, Randolph, | { 107 4 260 17 } | { 50 75 50 450 } | { 107 4 254 } | { 4.9 11.5 4.9 } | { 24.7 30.5 24.7 } | { \$15 per year. \$80 per year for 4-cluster; all night, every night. \$15 per year. \$60 per year. } |
| | { 2 841 225 25 } | { 50 75 425 488 } | { 822 259 } | 11.0 | 30.6 | { 225 6.6 ampere arcs, 25 magnetite, 700 75-watt, for \$36,750; for additional incandescent lamps, \$21.11 per year; 2 50-watt multiple carbon lamps, \$9.12½ per year; for additional arcs, 6.6. A. C. series inclosed, \$91.20 per year; 6.6 C. C. magnetite, \$106.40 per year. } |
| Seekonk, | 41 | 45.4 | 41 | 10.9 | 30.5 | \$12 per year. |
| Shirley, | 164 | 40 | 148 | 5.7 | 30.5 | \$15 per year. |
| Southeastern, { Marion, Wareham, | { 151 345 15 } | { 40 40 75 } | { 114 360 } | { 5.6 5.5 } | { 30.5 26.1 } | { \$16 per year in Marion, every night until 12 m. (\$26.50 per year in Marion, underground, every night until 12 m. \$15 per year in Wareham, moonlight. \$21.50 per year in Wareham, moonlight schedule. } |
| Spencer, | { 221 52 } | { 47 60 } | 266 | 6.1 | 30.5 | { 14 cents for first 108 k. w. h. consumed per year per fixture; 6 cents for all over 108 k. w. h. } |
| Stockbridge, | { 184 6 } | { 40 75 } | 185 | 5.3 | 27.4 | { \$15 per year from pole lines and \$27 from under- ground system; \$3 extra for each 75-watt lamp, \$6 extra for two 75-watt lamps. } |
| Suburban, { Revere, Winthrop, | { 553 106 447 56½ } | { 50 163 50 430 } | { 582 443 57 } | { 9.6 10.6 } | { 30.2 30.4 } | { \$18.72 per year. \$60 per year. \$18.72 per year. \$86.40 per year. } |

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|--------------------------------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--|
| Sunderland, | 22 | 60 | 21 | 10.8 | 30.5 | \$25 per year. |
| Tyngsborough, { Dunstable, | 23 | 40 | 21 | 7.0 | 30.5 | \$10 per year. |
| { Tyngsborough, | 51 | 40 | 51 | 10.3 | 30.3 | \$18 per year. |
| { Bellingham, | 47 | 28 | 47 | 7.5 | 30.5 | \$16 per year. |
| { Foxborough, | 100 | 28 | 252 | 6.4 | 30.5 | { \$15.30 per year. \$16.43 per year. \$18.84 per year. \$15.55 per year. |
| { Franklin, | 283 | 33 | 304 | 7.5 | 30.5 | { \$17.30 per year. 9 3-light cluster, \$32.80 per year. 4 5-light cluster, \$51 per year. |
| { Plainville, | 78 | 28 | 78 | 6.5 | 30.5 | \$18 per year. |
| { Wrentham, | 162 | 33 | 162 | 5.7 | 30.5 | \$16.02 per year. |
| { Agawam, | 14 | 100 | 14 | 10.8 | 30.5 | { Incandescent, \$15 per year from overhead lines. Incandescent, \$20 per year from underground lines. Arcs, \$70 per year from either overhead or underground lines; with ornamental pole, \$75. |
| { Longmeadow, | 25 | 100 | 25 | 10.8 | 30.5 | |
| { Ludlow, | 1 | 400 | 1 | 10.8 | 30.5 | |
| { Springfield, | 429 | 80 | 467 | 10.8 | 30.5 | |
| { Springfield, | 47 | 100 | 1,724 | 10.8 | 30.5 | { \$1.80 per month. \$1.35 per month for 40-watt year-round multiple, for series. \$1.40 per month for 40-watt year-round lights for series. \$1.50 per month for June, July, August and September. \$9 per month for 250-watt lamps for June, July, August and September. |
| { Springfield Bridge, | 1,750 | 400 | 58 | 10.8 | 30.5 | |
| { West Springfield, | 58 | 100 | 292 | 10.8 | 30.5 | |
| { West Springfield, | 80 | 400 | 80 | 10.8 | 30.5 | |
| { Edgartown, | 58 | 40 | 58 | 11.0 | 28.0 | { \$1.80 per month. \$1.35 per month for 40-watt year-round multiple, for series. \$1.40 per month for 40-watt year-round lights for series. \$1.50 per month for June, July, August and September. \$9 per month for 250-watt lamps for June, July, August and September. |
| { Oak Bluffs, | 283 | 40 | 226 | 6.2 | 28.2 | |
| { Tisbury, | 14 | 250 | 56 | 6.2 | 28.2 | |
| { Tisbury, | 90 | 40 | 56 | 6.2 | 28.2 | |

| COMPANY. | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP. |
|--|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|---------------------|
| Worcester Suburban, | { | { | 133 | 10.0 | 30.5 | \$16 per year. |
| | | | 125 | 5.3 | 29.5 | \$14 per year. |
| | | | 209 | 6.0 | 28.4 | \$15 per year. |
| | { | { | 20 | 3.8 | 28.5 | \$15.50 per year. |
| | | | 232 | 5.0 | 26.8 | { \$13.50 per year. |
| | | | 88 | 5.3 | 29.5 | { \$16.50 per year. |
| | { | { | 42 | 5.3 | 26.5 | \$14 per year. |
| | | | 86 | 5.3 | 26.5 | { \$14 per year. |
| | | | 6 | 5.8 | 26.5 | { \$17.25 per year. |
| | { | { | 98 | 5.0 | 26.8 | \$15 per year. |
| | | | 66 | 5.0 | 26.8 | { \$13.50 per year. |
| | | | 100 | 5.0 | 27.2 | { \$13.50 per year. |
| | { | { | 30 | 10.7 | 30.5 | { \$16.50 per year. |
| | | | 182 | 6.2 | 29.4 | { \$20 per year. |
| | | | 27 | 6.0 | 28.4 | { \$22.50 per year. |
| | { | { | 258 | 6.2 | 29.4 | { \$15 per year. |
| | | | 6 | 6.0 | 28.4 | { \$18.25 per year. |
| | | | 38 | 6.0 | 28.4 | { \$15 per year. |
| Whitinsville (North-bridge). Wilkinsonville (Sutton). | { | { | 133 | 10.0 | 30.5 | \$16 per year. |
| | | | 125 | 5.3 | 29.5 | \$14 per year. |
| | | | 209 | 6.0 | 28.4 | \$15 per year. |
| | { | { | 20 | 3.8 | 28.5 | \$15.50 per year. |
| | | | 232 | 5.0 | 26.8 | { \$13.50 per year. |
| | | | 88 | 5.3 | 29.5 | { \$16.50 per year. |
| | { | { | 42 | 5.3 | 26.5 | \$14 per year. |
| | | | 86 | 5.3 | 26.5 | { \$14 per year. |
| | | | 6 | 5.8 | 26.5 | { \$17.25 per year. |
| | { | { | 98 | 5.0 | 26.8 | \$15 per year. |
| | | | 66 | 5.0 | 26.8 | { \$13.50 per year. |
| | | | 100 | 5.0 | 27.2 | { \$13.50 per year. |
| | { | { | 30 | 10.7 | 30.5 | { \$16.50 per year. |
| | | | 182 | 6.2 | 29.4 | { \$20 per year. |
| | | | 27 | 6.0 | 28.4 | { \$22.50 per year. |
| | { | { | 258 | 6.2 | 29.4 | { \$15 per year. |
| | | | 6 | 6.0 | 28.4 | { \$18.25 per year. |
| | | | 38 | 6.0 | 28.4 | { \$15 per year. |

HYDRO-ELECTRIC COMPANIES.

The following table gives the names of the corporations and associations under the supervision of the Board who were engaged on June 30, 1916, in making and selling or distributing and selling electricity generated primarily by water power, with the towns in which their plants are located or through which their transmission lines pass, and their outstanding capital stock and bonds: —

| NAME. | Locality. | Capital Stock. | Bonds. |
|--|--------------------------------|--------------------------|-------------|
| Central Massachusetts Power Company, | Palmer, ¹ | — ² | — |
| Franklin County Power, | Erving, ¹ | — ² | — |
| | Wendell, | | |
| Holyoke Water Power, | Holyoke, | \$1,200,000 ³ | — |
| | South Hadley, | | |
| | Adams, | | |
| | Barre, | | |
| | Boylston, | | |
| | Clinton, | | |
| | Fitchburg, | | |
| | Gardner, | | |
| | Grafton, | | |
| | Holden, | | |
| | Hudson, | | |
| New England Power, | Marlborough, | 6,914,000 | \$5,985,000 |
| | Milford, | | |
| | Millbury, | | |
| | Monroe, | | |
| | Palmer, | | |
| | Rockville, Conn., | | |
| | Shelburne Falls, | | |
| | Shirley, | | |
| | Sterling, | | |
| | Turners Falls, | | |

¹ Owns hydraulic development and power station only.

² Unincorporated.

³ Generation and sale of electricity a minor portion of its business.

| NAME. | Locality. | Capital Stock. | Bonds. |
|-------------------------------------|-----------------------|----------------|-------------|
| New England Power — <i>Con.</i> , . | Uxbridge, . . . | \$6,914,000 | \$5,985,000 |
| | Walloomsac, N. Y., . | | |
| | West Boylston, . . | | |
| | Willimantic, Conn., . | | |
| | Winchendon, . . . | | |
| | Woonsocket, R. I., . | | |
| Turners Falls Power and Electric, | Worcester, . . . | 2,950,000 | 250,000 |
| | Agawam, . . . | | |
| | Amherst, . . . | | |
| | Chicopee, . . . | | |
| | Easthampton, . . | | |
| | Greenfield, . . . | | |
| | Leverett, . . . | | |
| | Ludlow, . . . | | |
| | Springfield, . . . | | |
| | Turners Falls, . . | | |

These companies were brought under the supervision of the Board by chapter 742 of the Acts of the year 1914. As this act did not take effect until Aug. 1, 1914, the first returns received from these companies were for the year ending June 30, 1915. The character of their business and property is so different from electric companies engaged in the local supply of electricity that it has seemed best, for the present, at least, not to group them with the other electric companies, save with respect to their balance sheets, operating and profit and loss accounts, which will be found among those of the gas and electric companies in Appendix B, and to the statistical information found in Appendix F. Moreover, the terms upon which their sales of electricity in bulk are made are so complex that it is impracticable to abstract and tabulate their prices.

WATER COMPANIES.

The following table gives the names of the corporations under the supervision of the Board who were engaged on June 30, 1916, in distributing and selling water, with the names of the localities and populations supplied, and their outstanding capital stock and bonds:—

| NAME. | Locality. | Popula- tion. | Capital Stock. | Bonds. |
|-----------------------------|---|------------------|-------------------|----------|
| Amherst, | Amherst, | 5,558 | \$150,000 | — |
| | Shutesbury, | 292 | | |
| | West Pelham, | 499 | | |
| Ashfield, | Ashfield, | 994 | 15,600 | — |
| Aspinwall, | Lenox (in part), ¹ | 3,242 | 10,000 | — |
| Barnstable, | Barnstable, | 4,995 | 75,000 | \$75,000 |
| Berkshire, | Lee, | 4,481 | 20,000 | 20,000 |
| | Lenoxdale, | 3,242 | | |
| | Washington, | 275 | | |
| Brant Rock, | Marshfield (Brant Rock), | 5,772 | 5,000 | — |
| Bridgewater, | Bridgewaters, | 9,381 | 100,000 | 75,000 |
| Cheshire, | Cheshire, | 1,535 | 15,000 | — |
| Cohasset, | Cohasset, | 2,800 | 100,000 | 65,000 |
| Cottage City, | Oak Bluffs, | 1,245 | 100,000 | 90,000 |
| Dedham, | Dedham, | 11,043 | 200,000 | 113,000 |
| | Westwood, | 1,448 | | |
| East Mountain, | West Stockbridge, | 1,277 | 4,000 | — |
| Edgartown, | Edgartown, | 1,276 | 32,500 | 32,500 |
| Fairhaven, | Fairhaven, | 6,277 | 125,000 | — |
| | Mattapoisett, | 1,352 | | |
| Grafton, | Grafton, | 6,250 | 80,000 | 80,000 |
| Granville Center, | Granville, | 784 | 6,000 | — |
| Groton, | Groton, | 2,333 | 31,800 | 28,000 |
| Hill, | Prospect Hill (Stock- bridge). | 1,901 | — ² | — |
| Hingham, | Cohasset, | 2,800 | 300,000 | 120,000 |
| | Hingham, | 5,264 | | |
| | Hull, | 2,290 | | |
| | Norwell, | 1,563 | | |
| Holliston, | Holliston, | 2,788 | 50,000 | 50,000 |

¹ Supplies Aspinwall Hotel only.² No capital stock issued.

| NAME. | Locality. | Popula- tion. | Capital Stock. | Bonds. |
|--|-------------------------------------|------------------|-------------------|----------|
| Housatonic, | Housatonic (Great Bar- rington). | 6,627 | \$40,000 | - |
| Humarock Beach, | Humarock Beach (Scit- uate). | 2,661 | 10,000 | - |
| | Sea View (Marshfield), . | 1,725 | | |
| Knox Hill, | Palmer, | 9,468 | 1,925 | - |
| Lenox, | Lenox, | 3,242 | 86,600 | \$84,000 |
| | North Stockbridge, . | 1,901 | | |
| Ludlow Manufacturing, | Ludlow, | 6,251 | 29,000 | - |
| Medfield, | Medfield, | 3,648 | 24,000 | - |
| Milford, | Hopedale, | 2,663 | 200,000 | 200,000 |
| | Milford, | 13,684 | | |
| Millbury, | Millbury, | 5,295 | 113,000 | 31,000 |
| Mountain Spring, | Southampton, | 950 | 1,500 | - |
| Northfield, | Northfield, | 1,782 | 2,000 | - |
| Northfield Schools, ¹ | Northfield, | - | - ² | - |
| Norton, | Norton, | 2,587 | 75,000 | 75,000 |
| Onset, | Point Independence (Wareham). | 5,176 | 25,000 | 19,000 |
| Oxford, | Oxford, | 3,476 | 50,000 | 35,000 |
| Palmer, | Palmer, | 9,468 | 30,000 | 30,000 |
| Riverside, | Gill (in part), | 951 | 10,000 | - |
| Salisbury, ³ | Salisbury, | 1,717 | 90,000 | 70,000 |
| Scituate, | Scituate, | 2,661 | 250,000 | 100,000 |
| Sheffield, | Sheffield, | 1,862 | 20,000 | 20,000 |
| Southbridge Water Supply, | Southbridge, | 14,217 | 200,000 | - |
| South Egremont, | South Egremont, | 599 | 8,900 | 6,000 |
| Stockbridge, | Stockbridge, | 1,901 | 43,000 | 18,000 |
| Sunderland, | Sunderland, | 1,278 | 10,700 | - |
| Wannacomet, | Nantucket, | 3,166 | 45,000 | 45,000 |
| Westford, | Westford, | 2,843 | 40,000 | 35,000 |
| Westhampton, | Westhampton, | 430 | 1,500 | - |
| Weston, | Wayland, | 2,033 | 50,000 | 50,000 |
| | Weston, | 2,342 | | |
| Williamstown, | Williamstown, | 3,981 | 100,000 | 160,000 |

¹ Supplies Northfield Seminary and certain private customers in East Northfield.² No capital stock issued.³ Owns and operates a sewer system on Salisbury Beach.

These companies were brought under the supervision of the Board by chapter 787 of the Acts of the year 1914. This act did not take effect until Aug. 1, 1914, and the first returns received from these companies were for the year ending June

30, 1915. The majority of the companies are small, and in many cases their books of accounts and records of physical property and of operations had been of the simplest character, making it difficult to assemble in this report the information gathered in a form useful and reliable for purposes of comparison. But considerable progress in this respect has been made mean time. In the pages following may be found tables of prices classified as between fixture and metered rates. In Appendix C the balance sheets, operating, profit and loss accounts may be found in detail, and in Appendix G certain statistics relative to physical conditions and operations are tabulated.

Prices.

A number of the water companies do not meter water consumed by their customers, but base their charges upon the character of the premises or fixtures supplied. The two following tables set forth the schedules in force on June 30, 1916, first, of those companies charging meter rates, and second, of those whose prices are based on other factors, so far as it is practicable to tabulate them in view of their number and variety: —

TABLE 1. — *Meter Rates.*

| COMPANY. | Prices. | Minimum Yearly Charge. | Prompt Payment Discounts (Per Cent.). |
|--------------------|--|------------------------|---------------------------------------|
| Amherst, . . . | Rates per quarter: first 3,600 cubic feet, 22 cents per 100 cubic feet; next 3,600 cubic feet, 13 cents per 100 cubic feet; next 6,000 cubic feet, 9 cents per 100 cubic feet; next 130,000 cubic feet, 7 cents per 100 cubic feet; next 130,000 cubic feet, 6 cents per 100 cubic feet; next 400,000 cubic feet, 4½ cents per 100 cubic feet; all in excess, 3½ cents per 100 cubic feet. Contract rates for building purposes: brick per thousand, 10 cents; stone work per cubic yard, 5 cents; concrete work per cubic yard, 5 cents; plastering per 100 yards, 20 cents. | \$8 00 | — |
| Barnstable, . . . | 25 cents per 100 cubic feet. | 9 00 | — |
| Bridgewater, . . . | Rates per quarter: 100,000 gallons or less, per 1,000 gallons, 25 cents; over 100,000 gallons, per 1,000 gallons, 20 cents. If over 100,000 gallons is used, charge to be not less than \$25. | 20 00 | — |

TABLE 1. — *Meter Rates* — Continued.

| COMPANY. | Prices. | Minimum Yearly Charge. | Prompt Pay- ment Dis- counts (Per Cent.). |
|-----------------------------------|--|------------------------------|--|
| Cohasset, | 27,000 cubic feet per year, per 100 cubic feet, 22½ cents; over 27,000 cubic feet per year, per 100 cubic feet, 20 cents. | \$22 50 | 5 ¹ |
| Cottage City (Oak Bluffs). | Rates per quarter: first 5,000 cubic feet, 20 cents per 100 cubic feet; next 45,000 cubic feet, 18 cents per 100 cubic feet; next 50,000 cubic feet, 15 cents per 100 cubic feet; next 100,000 cubic feet, 12 cents per 100 cubic feet; above 200,000 cubic feet, 9 cents per 100 cubic feet. Meter rentals from 25 cents per quarter for ½ or ¾ inch meters to \$10 per quarter for 4-inch meters. | 14 00 | — |
| Dedham, | First 6,700 cubic feet, 25 cents per 100 cubic feet; next 20,100 cubic feet, 23 cents per 100 cubic feet; next 13,400 cubic feet, 18 cents per 100 cubic feet; next 26,800 cubic feet, 15 cents per 100 cubic feet; over 67,000 cubic feet, 10 cents per 100 cubic feet. Contract with town of Dedham, \$6,000 net. | 6 00 | 10 |
| East Mountain (West Stockbridge). | 50 cents per 1,000 gallons if over 20,000 gallons are used yearly. | 10 00 | 20 |
| Edgartown, | Rates per quarter: first 10,000 cubic feet, 25 cents per 100 cubic feet; all in excess, 20 cents per 100 cubic feet. | 16 00 | — |
| Fairhaven, | Rates per annum: 100,000 gallons or less, 30 cents per 1,000 gallons; 100,000 to 500,000 gallons, 25 cents per 1,000 gallons; over 500,000 gallons, 20 cents per 1,000 gallons; over 1,500,000 gallons, special rates. | 10 00 | — |
| Grafton, | 35 cents per 1,000 gallons, | — | — |
| Granville Center, | Semiannual rates: 20,000 gallons or less, \$6; over 20,000 gallons, 25 cents per 1,000 gallons. | 12 00 | — |
| Groton, | First 2,000 cubic feet, 37½ cents per 100 cubic feet; second 2,000 cubic feet, 33½ cents per 100 cubic feet; third 2,000 cubic feet, 30 cents per 100 cubic feet; fourth 2,000 cubic feet (and over), 25 cents per 100 cubic feet. Hydrants, \$25 per year. | 6 00 | — |
| Hingham, | Monthly rates: first 2,000 cubic feet, 23 cents per 100 cubic feet; next 7,000 cubic feet, 19 cents per 100 cubic feet; next 15,000 cubic feet, 16½ cents per 100 cubic feet; next 40,000 cubic feet, 15 cents per 100 cubic feet; over 64,000 cubic feet, 13½ cents per 100 cubic feet. Meter rentals from \$2 per annum for ½-inch meters to \$8 for 2-inch meters. Pro rata for larger sizes. | 8 00 | 5 ¹ |
| Housatonic, | Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet. | 12 00 | — |
| Lenox, | 25 cents per 1,000 gallons. | 15 00 | — |

¹ Fine for overdue payment.

TABLE 1. — *Meter Rates* — Continued.

| COMPANY. | Prices. | Minimum Yearly Charge. | Prompt Pay- ment Dis- counts (Per Cent.). |
|---------------------------|---|------------------------------|--|
| Ludlow, . . . | Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet. | \$6 00 | — |
| Milford, . . . | Monthly rates: first 1,000 cubic feet, 35 cents per 100 cubic feet; next 2,000 cubic feet, 24 cents per 100 cubic feet; next 7,000 cubic feet, 18 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; over 15,000 cubic feet, 11 cents per 100 cubic feet. | 11 00 | — |
| Millbury, . . . | 33,333 gallons per year, \$14.40; over 33,333 gallons per year, 43½ cents per 1,000 gallons. For large consumers using 2,000 gallons daily, 43½ cents per 1,000 gallons; next 2,000 gallons daily, 36 cents per 1,000 gallons; next 2,000 gallons daily, 30 cents per 1,000 gallons; all over, 25 cents per 1,000 gallons. | 14 40 | — |
| Northfield, . . . | 30 cents per 100 cubic feet. | 9 00 | — |
| Northfield Schools, . . . | Semiannual rates: first 2,000 cubic feet, \$6; second 2,000 cubic feet, 25 cents per 100 cubic feet; third 2,000 cubic feet, 20 cents per 100 cubic feet; fourth 2,000 cubic feet, 15 cents per 100 cubic feet; all over 8,000 cubic feet, 10 cents per 100 cubic feet. | 12 00 | — |
| Norton, . . . | 25 cents per 100 cubic feet. | 12 00 | — |
| Oxford, . . . | Semiannual rates: first 12,500 gallons, \$5; next 25,000 gallons, 30 cents per 1,000 gallons; next 25,000 gallons, 25 cents per 1,000 gallons; next 25,000 gallons, 22½ cents per 1,000 gallons; next 25,000 gallons and over, 20 cents per 1,000 gallons. | 10 00 | — |
| Palmer, . . . | Rates per annum for domestic purposes: 33,350 gallons, 30 cents per 1,000 gallons; all over 33,350 gallons, 25 cents per 1,000 gallons. Rates per quarter for hotels, blocks, livery stables, etc.: 33,350 gallons, 30 cents per 1,000 gallons; next 51,650 gallons, 25 cents per 1,000 gallons; next 55,000 gallons, 22 cents per 1,000 gallons; next 60,000 gallons, 20 cents per 1,000 gallons; next 50,000 gallons, 18 cents per 1,000 gallons; next 50,000 gallons, 16 cents per 1,000 gallons; next 50,000 gallons, 14 cents per 1,000 gallons; next 50,000 gallons, 12 cents per 1,000 gallons. Meter rentals, \$2 to \$10 per annum according to size. | 10 00 | 5 |
| Salisbury, . . . | For large takers, 30 cents per 1,000 gallons. Water not sold by meter for private houses. | 8 00 | — |
| Southbridge, . . . | Rates per quarter: first 5,000 cubic feet, 15 cents per 100 cubic feet; next 5,000 cubic feet, 12½ cents per 100 cubic feet; | 6 00 | — |

TABLE 1. — *Meter Rates* — Concluded.

| COMPANY. | Prices. | Minimum Yearly Charge. | Prompt Pay- ment Dis- counts (Per Cent.). |
|---------------------------|--|------------------------------|--|
| Southbridge — <i>Con.</i> | next 5,000 cubic feet, 10 cents per 100 cubic feet; next 10,000 cubic feet, 8 cents per 100 cubic feet; over 25,000 cubic feet, 6 cents per 100 cubic feet. Public hydrants, \$25 per year; watering troughs, \$50. | | |
| South Egremont, . . . | Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; over 5,000 cubic feet, 10 cents per 100 cubic feet. | — | — |
| Stockbridge, . . . | For power, manufacturing and commercial purposes: first 5,000 gallons daily, 4 cents per 100 gallons; second 5,000 gallons daily, 3 cents per 100 gallons; over 10,000 gallons daily, 2½ cents per 100 gallons. | — | — |
| Wannacomet (Nantucket). | 20 cents per 100 cubic feet. | \$6 00 | — |
| Westford, . . . | 20 cents per 100 cubic feet. | 10 00 | — |
| Weston, . . . | Annual rates: first 35,000 gallons, \$18; next 65,000 gallons, 35 cents per 1,000 gallons; all over 100,000 gallons, 30 cents per 1,000 gallons. | 18 00 | 3 ¹ |
| Williamstown, . . . | Rates per quarter: first 4,000 cubic feet, 22 cents per 100 cubic feet; next 6,000 cubic feet, 15 cents per 100 cubic feet; next 40,000 cubic feet, 10 cents per 100 cubic feet; next 100,000 cubic feet, 5 cents per 100 cubic feet; all over 150,000 cubic feet, 4 cents per 100 cubic feet. For residential purposes consumer guarantees minimum quarterly consumption equivalent to \$2 for each dwelling, or \$1.50 for each tenement, and in addition thereto \$1 for each water-closet and 50 cents for each bathtub. For commercial purposes consumer guarantees a quarterly consumption based on size of meter installed: ¾-inch meter and under, \$3 per quarter; 1-inch meter, \$6; 1½-inch meter, \$12; and for each additional ½ inch in meter size, \$6 per quarter. | 8 00 | 5 ¹ |

¹ Fine for overdue payment.

TABLE 2. — *Fixture and Other Similar Rates.*

| COMPANY. | DWELLING HOUSES. | | | | | | | | | | PRIVATE STABLES. | | | | |
|-------------------------------|------------------|----------------------------|----------|------------------|----------------|------------------|-----------|------------------|----------|------------------|------------------|--------------|----------------------------|---------|------------------|
| | Minimum. | One Family. | FAUCETS. | | WATER-CLOSETS. | | BATHTUBS. | | URINALS. | | Laundry Tubs. | Hose. | Two or More Families Each. | HORSES. | |
| | | | First. | Each Additional. | First. | Each Additional. | First. | Each Additional. | First. | Each Additional. | | | | First. | Each Additional. |
| Ashfield, ¹ | - | \$6 00 | - | - | \$3 00 | \$2 00 | \$3 00 | \$2 00 | \$2 00 | \$2 00 | - | \$3 00 | \$5 00 | \$3 00 | \$0 50 |
| Barnstable, ² | - | - | \$9 00 | \$3 00 | 5 00 | 3 00 | 5 00 | 3 00 | 3 00 | - | \$3 00 | 6 00 | 8 00 | 5 00 | 2 00 |
| Berkshire (Lee), ³ | - | 7 50 | - | - | 2 50 | 2 00 | 2 50 | 2 00 | 2 00 | \$2 00 | - | 2 00 to 5 00 | 6 25 | 4 00 | 2 50 |
| Brant Rock (Marshfield), | - | - | 7 00 | 2 00 | 4 00 | 2 00 | 4 00 | 2 00 | 2 00 | - | - | 7 00 | - | 4 00 | 2 00 |
| Bridgewater, | - | - | 8 00 | 2 00 | 5 00 | 3 00 | 5 00 | 3 00 | 3 00 | 4 00 | 2 00 | 6 00 | 8 00 | 6 00 | 3 00 |
| Cheshire, ⁴ | - | 7 00 ⁵ to 12 00 | - | - | 5 00 | - | 3 00 | - | - | - | - | 5 00 | 7 00 | 2 00 | 1 00 |
| Cohasset, ⁶ | - | 10 00 | - | - | 5 00 | 3 00 | 5 00 | 3 00 | 3 00 | - | - | 6 00 | - | 6 00 | 2 00 |

¹ Rotary sprinklers, \$3; heating by steam or hot water, \$1.50; 15 hydrants for \$250.² Dwelling house, occupied by two or more families, 1 faucet for all, each family, \$7.³ Drug stores, \$10; soda fountains, \$6.25 for six months; beer pumps, \$10; two or more families supplied by the same faucet, each family, \$7; water-closets in blocks, when used in common, each room, \$1.25, but no closet less than \$5.⁴ Drug stores, \$10; private fountains, \$8 to \$12.⁵ Graded according to assessed value from \$800 and under to \$2,000 and over.⁶ Lawn sprinklers, \$5.

TABLE 2. — *Fixture and Other Similar Rates* — Continued.

| COMPANY. | DWELLING HOUSES. | | | | | | | | | | PRIVATE STABLES. | | | | |
|---|------------------|-------------------|----------|-----------------------|----------------|-----------------------|-----------|-----------------------|----------|-----------------------|------------------|--------|---------------------------------|---------|-----------------------|
| | Minimum. | One Family. | FAUCETS. | | WATER-CLOSETS. | | BATHTUBS. | | URINALS. | | Laundry Tubs. | Hose. | Two or More Fam- ilies Each. | HORSES. | |
| | | | First. | Each Addi- tional. | First. | Each Addi- tional. | First. | Each Addi- tional. | First. | Each Addi- tional. | | | | First. | Each Addi- tional. |
| Cottage City (Oak Bluffs), ¹ | \$7 00 | - | \$7 00 | \$2 00 | \$5 00 | \$3 00 | \$5 00 | \$3 00 | \$2 00 | \$2 00 | \$2 00 | \$0 00 | \$7 00 | \$5 00 | \$2 00 |
| East Mountain (West Stockbridge), | 10 00 | \$10 00 | - | - | 2 00 | - | 2 00 | - | - | - | - | 2 00 | - | - | - |
| Edgartown, ² | 8 00 | - | 8 00 | 2 00 | 5 00 | 3 00 | 5 00 | 3 00 | 2 00 | - | 2 00 | 6 00 | 8 00 | 5 00 | 2 00 |
| Grafton, ³ | 10 00 | - | 10 00 | 2 50 | 6 50 | 4 00 | 6 50 | 4 00 | - | - | - | 7 50 | 10 00 | 6 00 | 3 00 |
| Hingham, | 8 00 | 8 00 ⁴ | - | - | 4 00 | 2 00 | 4 00 | 2 00 | - | - | - | 5 00 | 8 00 | 5 00 | 1 00 |
| Holliston, | - | - | 7 50 | 2 50 | 5 00 | 5 00 | 4 00 | 3 00 | 3 00 | 3 00 | - | 6 00 | - | 5 00 | 1 00 |
| Housatonic, ⁵ | - | - | 8 00 | 2 00 | 4 00 | 2 00 | 4 00 | 2 00 | 2 00 | 1 00 | - | 4 00 | 8 00 | 4 00 | 2 00 |
| Humarock Beach (Scituate), ⁶ | 12 00 | 12 00 | - | - | 6 00 | 3 00 | 5 00 | 3 00 | - | - | - | 5 00 | - | 6 00 | 2 00 |
| Knox Hill (Palmer), | 8 00 | 8 00 | - | - | 3 50 | - | - | - | - | - | - | - | - | 4 00 | - |
| Lenox, ⁷ | - | 10 00 | - | - | 5 00 | 5 00 | 5 00 | 5 00 | - | - | - | - | - | 2 00 | 2 00 |
| Medfield, ⁸ | 10 00 | - | 10 00 | - | - | - | - | - | - | - | - | 5 00 | - | - | - |
| Millford, | - | - | 6 50 | 2 00 | 5 00 | 5 00 | 4 00 | 3 00 | 5 00 | - | 2 00 | 6 00 | - | 5 00 | 1 00 |
| Millbury, | 14 40 | - | 9 60 | - | - | - | - | - | - | - | - | - | - | - | - |
| Mountain Spring (Southampton), | - | 8 00 | - | - | 3 00 | 3 00 | 2 00 | 2 00 | - | - | - | - | 6 00 | 2 00 | 1 00 |

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

| COMPANY. | DWELLING HOUSES. | | | | | | | | | | | | PRIVATE STABLES. | | |
|---------------------------|------------------|-------------|----------|------------------|----------------|------------------|-----------|------------------|----------|------------------|---------------|----------------|----------------------------|---------|------------------|
| | Minimum. | One Family. | FAUCETS. | | WATER-CLOSETS. | | BATHTUBS. | | URINALS. | | Laundry Tubs. | Hose. | Two or More Families Each. | HORSES. | |
| | | | First. | Each Additional. | First. | Each Additional. | First. | Each Additional. | First. | Each Additional. | | | | First. | Each Additional. |
| Salisbury, ¹ | \$8 00 | - | \$8 00 | \$2 00 | \$4 00 | \$2 00 | \$4 00 | \$2 00 | \$4 00 | \$2 00 | \$2 00 | \$5 00 | \$8 00 | \$5 00 | \$2 00 |
| Scituate, | - | \$10 00 | - | - | 5 00 | 3 00 | 5 00 | 3 00 | - | - | - | 6 00 | 7 00 | 6 00 | 2 00 |
| Sheffield, ² | - | 9 00 | - | - | 5 00 | 4 00 | 5 00 | 4 00 | - | - | - | 5 00 | 8 00 | 5 00 | 1 50 |
| South Egremont, | - | 12 00 | - | - | 6 00 | 4 75 | 6 00 | 4 75 | - | - | - | 7 25 | - | 3 50 | 1 75 |
| Stockbridge, ³ | - | - | 10 00 | 2 00 | 5 00 | 4 00 | 5 00 | 4 00 | 5 00 | 4 00 | - | 6 00 | 10 00 | 10 00 | 6 00 |
| Sunderland, | 10 00 | 10 00 | - | - | 1 00 | - | 1 00 | - | - | - | - | 3 00 | - | - | - |
| Wannacommet (Nantucket), | 6 00 | 8 00 | - | - | 4 00 | 1 50 | 4 00 | 1 50 | - | - | - | - ⁴ | 8 00 | 8 00 | - |
| Westford, | 10 00 | - | 10 00 | 3 00 | 5 00 | 5 00 | 5 00 | 3 00 | 3 00 | 3 00 | 3 00 | 5 00 | - | 5 00 | 2 00 |
| Westhampton, | - | 6 00 | - | - | 2 00 | - | 2 00 | - | - | - | - | 1 50 | - | 1 00 | 1 00 |

¹ When yearly charge for private house at schedule rates amounts to over \$25, and does not exceed \$30, the maximum charge will be \$25; discount of 20 per cent. on all charges above \$30.

² Drug stores, \$9; bakeries, \$10; laundries, \$10 to \$20; two or more families supplied by one faucet, each family, \$8; water-closets used by more than one family, each family, \$4; hotels and boarding houses, \$24 and up.

³ Two or more families supplied by one faucet, each family, \$9; water-closets and bathtubs used by more than one family, each family, \$5; maximum charge for one family, \$70, exclusive of hose and stable; hotels and boarding houses, \$25 and up.

⁴ Hose, \$1 to \$4 per month, according to hours of use.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

| COMPANY. | PRIVATE STABLES—Con. | | LIVERY STABLES. | | | HOTELS AND BOARDING HOUSES. | | | | | | | | OFFICES AND STORES. | | |
|------------------------------------|----------------------|-------------------|--------------------|---------|-------------------|-----------------------------|-------------------|----------------|-------------------|----------|-------------------|-----------|-------------------|---------------------|----------------|----------------|
| | COWS OR NEAT CATTLE. | | HORSES. | | | FAUCETS. | | WATER-CLOSETS. | | URINALS. | | BATHTUBS. | | Restaurants. | Offices. | Stores. |
| | First. | Each Addi-tional. | Number al-located. | Price. | Each Addi-tional. | First. | Each Addi-tional. | First. | Each Addi-tional. | First. | Each Addi-tional. | First. | Each Addi-tional. | | | |
| Ashfield, | \$3 00 | \$0 50 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Barnstable, | 2 00 | 1 00 | 5 | \$15 00 | — | \$12 00 ¹ | \$3 00 | \$8 00 | \$3 00 | — | — | \$10 00 | — | \$15 00 | — ³ | — ³ |
| Berkshire (Lee), | 2 50 | 2 50 | 10 | 25 00 | \$1 00 | 15 00 ² | 3 00 | 10 00 | 10 00 | — | — | 10 00 | — | — | \$5 00 | \$6 25 |
| Brant Rock (Marshfield), | 4 00 ⁴ | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Bridgewater, | 2 00 | 1 00 | — | — | — | 10 00 ⁵ | 3 00 | 10 00 | 3 00 | — | — | 10 00 | 3 00 | 6 00 to 25 00 | 5 00 | 5 00 |
| Cheshire, | 1 00 | 50 | — | — | — | 3 00 ⁶ | — | 10 00 | 10 00 | — | — | 10 00 | 10 00 | 12 00 | 7 00 | 7 00 |
| Cohasset, | 1 00 | 1 00 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

¹ Boarding houses, 10 or more persons.² Hotels.³ Same rate as dwelling houses.⁴ For each automobile.⁵ Boarding houses, 4 or more persons.⁶ Hotels, \$3 for each bed; lawn sprinklers, \$10; bakeries, for each barrel of flour per day, \$5 a year; two or more families supplied by one faucet, each family, \$6; bath-tubs or water-closets used by more than one family, each family, \$4; private families, not over 12, may commute house rates for \$25.

TABLE 2. — *Fixture and Other Similar Rates — Concluded.*

| COMPANY. | OFFICES AND STORES — Con. | | | | BARBER SHOPS. | | BUILDING PURPOSES. | | | | HYDRANTS. | | Watering Troughs. | Drinking Fountains. | Prompt Payment Discounts (Per Cent.). |
|-----------------------------------|---------------------------|-----------------------|-----------------------|----------------|---------------|------------------|------------------------------|--------------------------|-----------------------|-----------------|--------------------|----------|-------------------|---------------------|---------------------------------------|
| | Meat Markets. | Fish Markets. | Saloons or Bars. | Water-closets. | First. | Each Additional. | Each Cask of Lime or Cement. | Ordinary Frame Building. | Large Frame Building. | Brick Dwelling. | Publ. | Private. | | | |
| | | | | | | | | | | | | | | | |
| Stockbridge, | \$6 00 to 25 00 | \$6 00 to 25 00 | \$6 00 to 25 00 | \$5 00 | 1 | 1 | \$0 15 | 1 | 1 | 1 | \$25 00 40 00 | 1 | 1 | \$12 00 | 1 |
| Sunderland, | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$24 00 | Free | 1 |
| Wannacomet (Nantucket), | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 28 92 ¹ | 1 | 75 00 | 1 | 1 |
| Westford, | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 40 00 | \$15 00 | 1 | 1 | 1 |
| Westhampton, | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 00 | 1 | 5 ² |

¹ Contract with town for hydrant service at \$2,430 per annum until 1922.² Fine for overdue payment.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 191 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated on page 191 none of these have taken action during the year.

Pages 180-190 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1915. The pages following contain carefully prepared abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 191) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section, relating to municipal plants in actual operation, contains two parts: the first part (pages 191-235) setting forth certain financial data relative to the preceding municipal fiscal year, with the estimates and appropriations of the current fiscal year, taken from information furnished the Board by various town officers, and the second part (pages 235-256) setting forth certain general financial and physical data relative to the plants from the returns made to the Board as of June 30, 1916. In Appendix D will be found, under date of June 30, 1916, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities. Appendix H contains detailed statistics relative to the municipal plants, compiled from the annual returns of June 30, 1916.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916.

| | Votes favorable to Acceptance of Municipal Ownership Act. | | | Votes against Acceptance of Municipal Ownership Act. | Remarks. |
|--------------------------|--|------|----------|---|---|
| Arlington, . | Dec. 29, 1894 | - | - | May 13, 1895 | Investigating committee report in 1895. |
| Ashburnham, . | Aug. 27, 1907 | Oct. | 29, 1907 | - | Votes favorable to acquiring an electric lighting system were 52 to 4, and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company. |
| Ayer, . | Nov. 15, 1897 | - | - | April 4, 1898 | - |
| Belmont, . | March 2, 1896 | Aug. | 20, 1896 | - | Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company. |
| Beverly, . | - | - | - | - | Adverse committee report in 1897. |
| BillERICA, . | Aug. 6, 1901 | - | - | Oct. 15, 1901 | - |
| Boston, ¹ . | Jan. 5-9, 1905 | - | - | Feb. 8, 1906 | - |
| Boylston, . | March 4, 1912 | June | 24, 1912 | { April 17, 1911 May 15, 1911 } | Proposition in 1911 was lost for lack of requisite two-thirds; votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant; votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912. |
| Braintree, . | Aug. 25, 1891 | Oct. | 29, 1891 | - | Plan for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894. |
| Brockton, ¹ . | Dec. 30, 1892 | Nov. | 9, 1893 | - | Proposition rejected by the voters at annual election in December, 1893. |

| | | | | | | |
|---------------------------------|----------------------------|---|----------------------------|---|---|---|
| Brookline, . . . | - | - | - | - | - | Adverse committee report accepted in 1891. |
| Cambridge, ¹ . . . | Nov. 23, 1893 | { Dec. 12, 1894 Dec. 31, 1895 } | - | - | - | City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1906. |
| Canton, . . . | - | - | - | - | - | Investigating committee appointed in 1897. |
| Chicopee, ¹ . . . | Nov. 30, 1891 | Dec. 16, 1892 | - | - | - | Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896. |
| Clinton, . . . | July 14, 1908 | - | - | - | - | Favorable vote was 223 to 27. No vote taken in 1909. |
| Concord, . . . | March 30, 1896 | March 29, 1897 | - | - | - | Electric plant built and put in operation in January, 1900. |
| Danvers, . . . | - | - | - | - | - | Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896. |
| Dedham, . . . | - | - | - | - | - | Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company. |
| Easthampton, . . . | - | - | - | - | - | Board of survey appointed in 1914 to investigate. Reported at the annual meeting in 1915, and all action on their report was postponed. |
| East Bridgewater, . . . | - | - | - | - | - | Investigating committee appointed in 1892. No report. |
| Erving Electric Light District. | July 2, 1909 | Sept. 3, 1909 | - | - | - | District established by Acts of 1909, chapter 496. |
| Everett, . . . | March 1, 1892 ² | { March 18, 1893 ¹ Jan. 9, 1894 } | Jan. 26, 1892 ² | - | - | Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905. |

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

| | Votes favorable to Acceptance of Municipal Ownership Act. | | Votes against Acceptance of Municipal Ownership Act. | Remarks. |
|-------------------|--|----------------------------------|---|---|
| Fall River, . . . | Dec. 4, 1899 ¹ | { July 6, 1903 Feb. 1, 1904 } | Aug. 1, 1904 | Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant. |
| Framingham, . . . | - | - | March 19, 1912 | Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no. |
| Georgetown, . . . | Jan. 3, 1912 | March 4, 1912 | - | Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912. |
| Groton, . . . | April 5, 1909 | July 2, 1909 | - | Plant began operation Nov. 20, 1909. |
| Groveland, . . . | Oct. 22, 1906 | Dec. 26, 1906 | - | Plant began operation April 1, 1907. |
| | { Dec. 8, 1892 ² | - | Dec. 30, 1891 ² | |
| Haverhill, . . . | { Dec. 23, 1909 ² | June 9, 1910 | { Dec. 6, 1910 Dec. 27, 1912 ² } | Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4 no. |

| | | | | | | | |
|------------------------|---|--|--------------------|-------------------------|----------------|---|---|
| Hingham, | . | March 13, 1893 | July | 26, 1893 | - | - | Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company. |
| Holden, | . | { May 27, 1909 June 20, 1911 Dec. 15, 1896 | - Sept. Jan. | - 5, 1911 5, 1897 | - - - | - | Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity, — 147 to 52 and 159 to 35, respectively. |
| Holyoke, ¹ | . | | | | - | - | Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plant taken under decree of the court on Dec. 15, 1902. |
| Hopkinton, | . | - | - | - | - | - | Investigating committee chosen in 1906. Committee reported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston. |
| Hudson, | . | July 1, 1891 | Sept. | 2, 1891 | - | - | Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897. |
| Hull, | . | June 28, 1894 | Oct. | 6, 1894 | - | - | Electric plant of local company bought Oct. 15, 1894. |
| Ipswich, | . | May 27, 1901 | Sept. | 23, 1901 | - | - | Electric light plant built in 1903. |
| Lawrence, ² | . | - | - | - | April 3, 1905 | - | Investigating committees appointed in 1893, 1897 and 1898. |
| Leominster, | . | - | - | - | April 12, 1905 | - | - |

¹ This vote by the town before chartered as a city.

² The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

| | Votes favorable to Acceptance of Municipal Ownership Act. | | Votes against Acceptance of Municipal Ownership Act. | Remarks. |
|------------------------|--|----------------|---|---|
| Lexington, . | - | - | Nov. 7, 1899 | Investigating committee appointed in 1893. |
| Littleton, . | Sept. 5, 1911 | Nov. 6, 1911 | - | First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting was 101 yes to 8 no. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yes to 3 no. Plant began operations on Sept. 14, 1912. |
| Lowell, . | - | - | - | Subject referred to a committee in 1906. |
| Lunenburg, . | Feb. 12, 1914 | April 23, 1914 | - | Votes favorable were 70 to 2 and 109 to 3, respectively. Plant began operating on Sept. 28, 1914. |
| Malden, ¹ . | - | - | - | Proposition for investigating committee lost, Oct. 15, 1891. |
| Manchester, . | July 28, 1902 | - | { Oct. 13, 1902 July 22, 1908 | Investigating committee appointed in 1893. Report made with no recommendations. Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute required a two-thirds vote. |
| Mansfield, . | July 17, 1901 | Oct. 16, 1901 | - | Electric light plant built in 1903-04. |
| Marblehead, . | June 22, 1891 | June 15, 1892 | - | Electric plant constructed in 1894. |
| Medford, ¹ | { April 15, 1893 June 13, 1905 } | April 30, 1894 | - | Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued. |
| Melrose, . | June 8, 1891 | March 21, 1892 | - | Town refused to authorize bonds for a plant March 28, 1892. |

| | | | | | |
|--|----------------|---------------|----------------|---|---|
| Merrimac, . . . | May 16, 1903 | Jan. 30, 1904 | — | — | Began to operate new electric plant in 1904. |
| Methuen, . . . | — | — | March 19, 1898 | — | Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895. |
| Middleborough, . . . | March 25, 1893 | Oct. 28, 1893 | — | — | Combined gas and electric plant purchased of local company in 1893. |
| Middleton, . . . | Aug. 15, 1913 | Oct. 15, 1913 | — | — | Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913. |
| Milford, . . . | March 12, 1915 | — | — | — | Voted March 12, 1915, "to see if the town will purchase the Milford Electric Light and Power Company." A committee was appointed to investigate the matter. |
| Millers Falls Water Supply District, . . . | — | — | — | — | Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912. |
| Monson, . . . | — | — | — | — | Investigating committee appointed April 3, 1911. |
| Natick, . . . | — | — | — | — | Voted to pass over article in warrant, 1897. |
| Needham, . . . | March 7, 1892 | May 31, 1892 | — | — | Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made. |
| New Bedford, . . . | — | — | — | — | Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897. |
| Newburyport, ¹ . . . | Jan. 9, 1912 | — | — | — | Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant. |
| Newton, ¹ . . . | Dec. 4, 1893 | — | — | — | Resolve adopted by city council favoring a plant solely for municipal purposes in 1897. |

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

| | Votes favorable to Acceptance of Municipal Ownership Act. | | Votes against Acceptance of Municipal Ownership Act. | Remarks. |
|-----------------------|--|----------------|---|---|
| North Adams, . | - | - | - | Adverse committee report in 1906. |
| North Attleborough, . | June 30, 1891 | April 16, 1892 | - | Electric plant built in 1894. |
| Northampton, . | - | - | - | Investigating committee appointed March 2, 1911. |
| Norwood, . | April 13, 1905 | April 9, 1906 | - | Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907. |
| Paxton, . | May 3, 1913 | Aug. 2, 1913 | - | Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively. Began operating Feb. 15, 1914. |
| Peabody, . | June 18, 1891 | Aug. 20, 1891 | - | Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893. |
| Pepperell, . | - | - | - | Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress." |
| Plymouth, . | - | - | - | Investigating committee appointed in 1891. |
| Princeton, . | July 13, 1912 | Sept. 4, 1912 | { April 30, 1912 June 1, 1912 } | On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 9 and 88 to 18, respectively. Plant began operation March 8, 1913. |
| Quincy, . | - | - | - | Proposition referred to next city government in 1905. |
| Reading, . | Oct. 2, 1891 | March 7, 1892 | - | Electric lighting plant built in 1895. |

| | | | | | |
|------------------------------|---------------|----------------|---|---|---|
| Revere, . . . | May 15, 1899 | Sept. 11, 1899 | - | - | Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910. |
| Rockland, . . | - | - | April 8, 1912 | - | Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no. |
| Rockport, . . | - | - | { June 21, 1898 } { April 29, 1899 } | - | Investigating committee appointed in 1906. |
| Rowley, . . . | Dec. 17, 1909 | Feb. 12, 1910 | - | - | First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910. |
| Rutland, . . . | Nov. 4, 1913 | - | March 30, 1914 | - | Vote to establish a municipal electric plant, yes, 25; no, 2. Vote to acquire a plant lost March 30, 1914, 41 voting yes and 38 no. |
| Saugus, . . . | - | - | - | - | Investigating committee appointed in 1897. |
| Sharon, . . . | - | - | - | - | Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston. |
| Shrewsbury, . . | March 2, 1908 | May 12, 1908 | - | - | Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908. |
| Spencer, . . . | - | - | Oct. 6, 1891 | - | - |
| Somerville, ¹ . . | - | - | Dec. 29, 1897 | - | - |

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Continued.

| | Votes favorable to Acceptance of Municipal Ownership Act. | | Votes against Acceptance of Municipal Ownership Act. | Remarks. |
|-----------------|--|--|---|---|
| South Hadley, . | May 12, 1913 | { June 2, 1913 } { Jan. 12, 1914 } | March 15, 1909 | On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed. Vote on Jan. 12, 1914, was 169 in favor of, and 44 opposed to, acquiring a plant, and the town acquired the plant of the South Hadley Falls Electric Light Company and began operating April 10, 1914. |
| Springfield, . | - | - | - | Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911. |
| Sterling, . | Nov. 26, 1910 | Jan. 28, 1911 | - | Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911. |
| Stoneham, . | June 29, 1893. | - | - | Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906. |
| Stoughton, . | April 12, 1892 | { June 16, 1892 } { June 29, 1893 } | - | Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective. |
| Swampscott, . | - | - | - | Subject referred to special committee in 1899. |

| | | | | | | | |
|-----------------------|-----------|----------|-------|----------|------|----------|---|
| Taunton, ¹ | Dec. | 14, 1895 | Nov. | 2, 1896 | - | - | Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904. |
| Templeton, | March 10, | 1906 | May | 14, 1906 | - | - | Plant constructed and operation begun Jan. 24, 1907. |
| Wakefield, | July | 9, 1891 | Aug. | 15, 1892 | - | - | Combined gas and electric plant of local company taken in 1894, under decree of court. |
| Walpole, | - | - | - | - | - | - | Investigating committee appointed in 1901. |
| Waltham, ¹ | Dec. | 23, 1895 | - | - | Dec. | 28, 1896 | Proposition tabled in city council, 1897. |
| Warren, | - | - | - | - | - | - | Proposition tabled June 3, 1899. |
| Wellesley, | March 7, | 1892 | June | 8, 1892 | - | - | Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905. |
| West Boylston, | Oct. | 19, 1909 | Dec. | 20, 1909 | - | - | First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910. |
| Westborough, | - | - | - | - | July | 7, 1906 | - |
| Westfield, | March | 8, 1897 | March | 1, 1898 | - | - | Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000. |
| Weston, | - | - | - | - | - | - | Investigating committee appointed in 1901. |

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1916 — Concluded.

| | Votes favorable to Acceptance of Municipal Ownership Act. | | Votes against Acceptance of Municipal Ownership Act. | | Remarks. |
|----------------------|--|------------------------------------|---|---|---|
| West Springfield, | Sept. 10, 1895 | { April 6, 1896 April 5, 1897 } | April 1, 1900 | { | Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date. |
| Weymouth, | - | - | - | - | Subject indefinitely postponed March 4, 1889. |
| Whitman, | Dec. 30, 1891 | - | { July 13, 1892 June 27, 1896 March 12, 1900 March 4, 1907 July 8, 1907 } | { | Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively. |
| Wilmington, | - | - | March 16, 1908 | - | Vote relative to acquiring an electric plant was 52 for and 91 against. |
| Winchester, | March 6, 1893 | June 22, 1893 | - | - | Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895. |
| Winthrop, | - | - | - | - | Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912. |
| Woburn, ¹ | Dec. 31, 1892 | { Nov. 14, 1893 Nov. 20, 1905 } | Oct. 12, 1906 | - | - |
| Wrentham, | June 6, 1907 | March 16, 1908 | - | - | Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910. |

¹ The votes stated were passed by the city council.

Proposition considered.

Brockton. — At a meeting of the common council, held Dec. 29, 1916, it was ordered "that public necessity and convenience require that an electric plant be established for the manufacture or distribution of electricity, for furnishing light for municipal use, or light, heat or power, except for the operation of electric cars, for the use of the inhabitants of the city of Brockton. This order is introduced in conformity with the provisions of chapter 34 of the Revised Laws, and all acts in addition thereto or amendment thereof." This order was passed unanimously by both the common council and the board of aldermen.

Operation of Municipal Plants.

Ashburnham. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|-------------------|
| For operation, maintenance and repairs, . . . | \$5,384 63 |
| For interest on bonds, notes or scrip, . . . | 351 26 |
| For depreciation fund (3 per cent. on \$16,500), . . . | 508 50 |
| For note payments, | 1,000 00 |
| Total, | <u>\$7,244 39</u> |

Income: —

| | |
|--|-----------------|
| From private consumers, | \$5,514 20 |
| From appropriation for note payment, | 1,000 00 |
| | <u>6,514 20</u> |

Apparent loss in operation as defined by statute, . . . \$730 19

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|-------------------|
| For operation, maintenance and repairs, . . . | \$5,400 00 |
| For interest on bonds, notes or scrip, . . . | 350 00 |
| For depreciation fund (3 per cent. on \$17,450), . . . | 523 50 |
| For note payments, | 1,000 00 |
| For loss in preceding year, | 730 19 |
| Total, | <u>\$8,003 69</u> |

Income: —

| | |
|-----------------------------------|-------------------|
| From private consumers, | 5,752 86 |
| Balance, | <u>\$2,250 83</u> |

At the annual town meeting held March 6, 1916, it was voted to appropriate the sum of \$1,000 for note payments, and the sum of \$500 for construction.

Belmont. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|--------------------|
| For operation, maintenance and repairs, | \$31,996 59 |
| For interest on bonds, notes or scrip, | 898 75 |
| For depreciation fund (3 per cent. on \$55,004.01), | 1,651 00 |
| For sinking fund requirements, | 280 00 |
| For note payments, | 500 00 |
| For bond payments, | 1,000 00 |
| Total, | <u>\$36,326 34</u> |

Income: —

| | |
|---|------------------|
| From private consumers, | \$30,951 08 |
| From fire department and sundries, | 558 98 |
| From appropriation for maintenance, | 5,829 75 |
| From reappropriated balance Jan. 1, 1915, | 1,064 47 |
| | <u>38,404 28</u> |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$2,077 94 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|--------------------|
| For operation, maintenance and repairs, | \$38,077 94 |
| For interest on bonds, notes or scrip, | 983 75 |
| For depreciation fund (3 per cent. on \$60,085.74), | 1,803 00 |
| For sinking fund requirements, | 280 00 |
| For note payments, | 500 00 |
| For bond payments, | 1,500 00 |
| Total, | <u>\$43,144 69</u> |

Income: —

| | |
|--|------------------|
| From private consumers, | \$34,000 00 |
| From fire department and sundries, | 500 00 |
| From cash on hand Jan. 1, 1916, | 2,077 94 |
| | <u>36,577 94</u> |

| | |
|---------------------------------|--------------------|
| Balance, | \$6,566 75 |
| For new construction, | 4,000 00 |
| | <u>\$10,566 75</u> |

At the town meeting held March 13, it was voted to appropriate the following amounts for the electric light department: for depreciation, \$1,803; for maintenance, \$1,500; for construction, \$4,000. It was also voted to appropriate \$983.75 for electric light department interest; \$280 for the sinking fund; \$500 for note payment; and \$1,500 for bond payment. It was also voted "that the board of selectmen be and they hereby are authorized to execute and deliver, in the name and behalf of the town, a contract with the Cambridge Electric Light Company, or with any other person or corporation, for purchase of electric current, the supply of lamps, maintenance and occupation of poles and any and all other matters incidental thereto, all as the said board of selectmen may deem most advantageous for the town."

Boylston. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$759 47 |
| For interest on bonds, notes or scrip, | 303 14 |
| For depreciation fund (3 per cent. on \$11,518.21), | 345 55 |
| For note payments, | 1,100 00 |
| For loss in preceding year, | 25 |
| | <hr/> |
| Total, | \$2,508 41 |

Income: —

| | |
|---|------------|
| From private consumers, | \$1,000 17 |
| From municipal building, | 78 16 |
| From appropriation for maintenance, | 1,748 94 |
| | <hr/> |
| | 2,827 27 |

| | |
|--|----------|
| Excess of income and appropriations over expenditures, | \$318 86 |
|--|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$850 00 |
| For interest on bonds, notes or scrip, | 257 38 |
| For depreciation fund (3 per cent. on \$12,098.94), | 362 97 |
| For note payments, | 1,100 00 |
| | <hr/> |
| Total, | \$2,570 35 |

| | | |
|------------------------------------|------------|------------|
| Income: — | | |
| From private consumers, | \$1,125 00 | |
| From municipal building, | 75 00 | |
| | <hr/> | \$1,200 00 |
| Balance, | | \$1,370 35 |
| For new construction, | | 300 00 |
| | | <hr/> |
| | | \$1,670 35 |

The following appropriations were voted March 6, 1916: —

| | |
|------------------------------|------------|
| For interest, | \$257 38 |
| For depreciation, | 367 67 |
| For note payments, | 1,100 00 |
| | <hr/> |
| | \$1,725 05 |

At the same meeting it was further "voted to transfer the sum of \$318.36 from the maintenance account of the electric light system of last year to new construction of the electric light system; also to take from the maintenance account such further sum for new construction as the municipal light board may see fit."

At a meeting held April 25, 1916, the sum of \$800 was voted to extend the electric light system.

Braintree. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|--|-------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$25,440 00 |
| For interest on bonds, notes or scrip, | 660 00 |
| For depreciation fund (3 per cent. on \$155,687.34), | 4,670 62 |
| For sinking fund requirements, | 430 00 |
| | <hr/> |
| Total, | \$31,200 62 |

| | |
|---|-------------|
| Income: — | |
| From private consumers, | \$25,770 12 |
| From appropriation for maintenance, | 6,264 00 |
| | <hr/> |
| | 32,034 12 |

| | |
|--|----------|
| Excess of income and appropriations over expenditures, | \$833 50 |
|--|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|-------------|
| For operation, maintenance and repairs, | \$26,000 00 |
| For interest on bonds, notes or scrip, | 660 00 |
| For depreciation fund (3 per cent. on \$128,228.74), | 3,846 86 |
| For sinking fund requirements, | 430 00 |
| | <hr/> |
| Total, | \$30,936 86 |

Income: —

| | |
|-----------------------------------|-------------|
| From private consumers, | 27,046 80 |
| | <hr/> |
| Balance, | \$3,890 '06 |
| For new construction, | 2,391 94 |
| | <hr/> |
| | \$6,282 00 |

At a town meeting held March 13, 1916, it was voted to appropriate for street lighting the sum of \$6,282. It was voted to appropriate from the income of the electric light department the sum of \$3,846.87 for depreciation fund; the sum of \$660 for interest on bonds; the sum of \$430 for the sinking fund; the sum of \$1,345.13 for line extensions; and the sum of \$300 for the salaries of the municipal light board. It was voted to appropriate the remainder of the income for the year 1916, together with the remaining balance of the income of 1915, for operating expenses, repairs, renewals and new construction. It was voted to appropriate the sum of \$131 for the extension of street lights on West Street to the junction of Franklin and Granite streets, to be taken from the revenue of the electric light department.

Chicopee. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$43,976 56 |
| For interest on bonds, notes or scrip, | 6,107 08 |
| For depreciation fund (3 per cent. on \$310,346), | 9,310 39 |
| For note payments, | 1,000 00 |
| For bond payments, | 7,000 00 |
| | <hr/> |
| Total, | \$67,394 03 |

| | |
|--|-------------|
| Income: — | |
| From private consumers, | \$52,127 01 |
| From municipal buildings, | 4,639 44 |
| From appropriation for maintenance, | 16,105 10 |
| | <hr/> |
| | \$72,871 55 |
| Excess of income and appropriations over expenditures, | |
| | \$5,477 52 |

The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1915, were as follows: —

| | |
|---|-------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$48,000 00 |
| For interest on bonds, notes or scrip, | 5,797 50 |
| For depreciation fund (3 per cent. on \$317,441), | 9,523 50 |
| For note payments, | 1,000 00 |
| For bond payments, | 7,000 00 |
| | <hr/> |
| Total, | \$71,321 00 |
| Income: — | |
| From private consumers, | \$52,321 00 |
| From municipal buildings, | 4,000 00 |
| | <hr/> |
| | 56,321 00 |
| | <hr/> |
| Balance, | \$15,000 00 |

By an order approved April 4, 1916, the sum of \$15,000 was appropriated for the electric light department.

On July 3, 1916, the following order was passed by the board of aldermen: —

“Ordered, that the sum of \$45,000 be and the same is hereby appropriated for extending and enlarging the municipal electric lighting plant within the limit of the territory within which it is authorized to distribute its product, and it is further ordered that the money for this appropriation be provided for by an issue of bonds outside of the debt limit of the city.”

Concord. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|---|-------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$38,745 62 |
| For interest on bonds, notes or scrip, | 5,983 13 |
| For sinking fund requirements, | 2,680 00 |
| For note payments, | 1,500 00 |
| | <hr/> |
| Total, | \$48,908 75 |

| | | |
|--|-------------|-------------|
| Income: — | | |
| From private consumers, | \$44,515 63 | |
| From appropriation for maintenance, | 5,000 00 | |
| | <hr/> | \$49,515 63 |
| Excess of income and appropriations over expenditures, | | |
| | | \$606 88 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | | |
|--|-------------|-------------|
| Expenditures: — | | |
| For operation, maintenance and repairs, | \$40,000 00 | |
| For interest on bonds, notes or scrip, | 5,921 88 | |
| For depreciation fund (3 per cent. on \$170,251.67), | 5,107 55 | |
| For sinking fund requirements, | 2,680 00 | |
| For note payments, | 1,500 00 | |
| | <hr/> | |
| Total, | | \$55,209 43 |
| Income: — | | |
| From private consumers, | \$40,000 00 | |
| From miscellaneous, | 5,000 00 | |
| | <hr/> | 45,000 00 |
| Balance, | | \$10,209 43 |

At the annual town meeting held March 6, 1916, it was "voted that the sum of \$5,000 be appropriated for street lighting and maintenance of the fire alarm system, and that said appropriation, together with the current income of the department, be carried to and continued in the maintenance account of the municipal light department, for the operation and maintenance of the plant, for the payment of interest on the municipal light loans, for the contribution to the sinking fund of said loans, for the payment of serial loans maturing during the current year, for the transfer of necessary funds to the construction account, and for the purchase of line material, transformers and meters, etc., that may be required during the year." It was also further "voted that the town treasurer, with the approval of the selectmen, be and is hereby authorized to borrow money from time to time, not exceeding \$6,000, in anticipation of the earnings of the municipal light department, and payable therefrom for the year ending Dec. 31, 1916."

At a meeting held May 15, 1916, the sum of \$10,000 was appropriated "to defray the cost of construction and extension of the municipal light plant," and the town treasurer was authorized to issue serial bonds or notes for a like amount.

Danvers. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|--------------------|
| For operation, maintenance and repairs, | \$49,791 41 |
| For interest on bonds, notes or scrip, | 3,946 00 |
| For depreciation fund (3 per cent. on \$164,911.34), | 4,947 34 |
| For sinking fund requirements, | 8,085 33 |
| For loss in preceding year, overdraft, 1914, | 1,115 84 |
| Total, | \$67,885 92 |

Income: —

| | |
|---|-------------|
| From private consumers, | \$59,492 60 |
| From sundries, | 109 27 |
| From appropriation for maintenance, | 9,845 00 |
| | <hr/> |
| | 69,446 87 |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$1,560 95 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|--------------------|
| For operation, maintenance and repairs, | \$50,000 00 |
| For interest on bonds, notes or scrip, | 3,161 00 |
| For depreciation fund (3 per cent. on \$172,858.68), | 5,185 76 |
| For sinking fund requirements, | 8,000 00 |
| Total, | \$66,346 76 |

Income: —

| | |
|-------------------------------------|-------------|
| From private consumers, | \$54,226 63 |
| From municipal buildings, | 357 82 |
| | <hr/> |
| | 54,584 45 |

| | |
|---------------------------------|-------------|
| Balance, | \$11,762 31 |
| For new construction, | 3,000 00 |
| | <hr/> |

\$14,762 31

At the annual town meeting held March 6, 1916, the following votes were adopted:—

"*Voted*, for street lighting the sum of \$45 per light for 47 arc lights and \$10 per light for 766 incandescent lights, \$9,775."

"*Voted*, that the earnings for 1916 be appropriated for the following purposes: the amount necessary for the maintenance of the department; the necessary amount for depreciation."

"*Voted*, that the construction cash balance of \$426 be appropriated to the construction account of 1916."

"*Voted*, that the maintenance cash balance of \$1,560.95 be appropriated to the maintenance account of 1916."

"*Voted*, that the remaining balance of the earnings for 1916 be added to the sinking fund. The sum to be added to the sinking fund shall be not less than \$8,000."

"*Voted*, that the sum of \$3,000 be appropriated for construction in the electric department, and that the town treasurer be authorized to issue notes of the town to the amount of \$3,000 to meet the above appropriation, said notes to be payable as follows: six notes of \$500 each, dated April 1, 1916, and payable \$500 each year, 1917 to 1922, inclusive, to bear interest not exceeding the rate of 4 per cent. per annum, payable semiannually."

Georgetown. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—

| | |
|---|------------------|
| For operation, maintenance and repairs, | \$4,760 65 |
| For interest on bonds, notes or scrip, | 720 00 |
| For depreciation fund (3 per cent. on \$18,950.26), | 568 50 |
| For bond payments, | 1,000 00 |
| Total, | <hr/> \$7,049 15 |

Income:—

| | |
|---|----------------|
| From private consumers, | \$4,475 60 |
| From New England Telephone and Telegraph Company, | 198 85 |
| From appropriation for maintenance, | 2,920 00 |
| | <hr/> 7,594 45 |

| | |
|--|----------------|
| Excess of income and appropriations over expenditures, | <hr/> \$545 30 |
|--|----------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1. 1916, were as follows:—

| | |
|--|------------|
| Expenditures:— | |
| For operation, maintenance and repairs, | \$6,800 00 |
| For interest on bonds, notes or scrip, | 666 67 |
| For depreciation fund (3 per cent. on \$20,000), | 600 00 |
| For bond payments, | 1,000 00 |
| | <hr/> |
| Total, | \$9,066 67 |
| Income:— | |
| From private consumers, | 5,000 00 |
| | <hr/> |
| Balance, | \$4,066 67 |

At the annual town meeting held on March 6, 1916, it was voted to appropriate \$1,000 to pay the electric light bond; \$680 for the payment of the interest on electric light bonds; and \$600 for maintenance and depreciation accounts of the electric light department.

Groton.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

| | |
|--|------------|
| Expenditures:— | |
| For operation, maintenance and repairs, | \$4,593 27 |
| For interest on bonds, notes or scrip, | 290 63 |
| For depreciation fund (3 per cent. on \$24,225.34), | 726 76 |
| For note payments, | 1,500 00 |
| | <hr/> |
| Total, | \$7,110 66 |
| Income:— | |
| From private consumers, | \$4,217 13 |
| From balance Jan. 1, 1915, | 7 38 |
| From appropriation for maintenance, | 3,717 39 |
| | <hr/> |
| | 7,941 90 |
| | <hr/> |
| Excess of income and appropriations over expenditures, | \$831 24 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$6,000 00 |
| For interest on bonds, notes or scrip, | 232 52 |
| For depreciation fund (3 per cent. on \$26,078.33), | 782 34 |
| For note payments, | 1,500 00 |

Total, \$8,514 86

Income: —

| | |
|-----------------------------------|----------|
| From private consumers, | 5,500 00 |
|-----------------------------------|----------|

| | |
|---------------------------------|------------|
| Balance, | \$3,014 86 |
| For new construction, | 1,000 00 |

\$4,014 86

At the annual town meeting held Feb. 7, 1916, the following vote was adopted: —

“Voted, for electric light department —

| | |
|--|----------|
| Operation, maintenance and repairs, income from sales and, | \$500 00 |
| Interest on notes, | 232 52 |
| Depreciation, | 782 34 |
| Note payments, | 1,500 00 |

\$3,014 86

“The following sum was also appropriated: —

| | |
|-----------------------------|----------|
| For construction, | 1,000 00 |
|-----------------------------|----------|

\$4,014 86

Groveland. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|------------|
| For operation, maintenance and repairs, | \$4,602 90 |
| For interest on bonds, notes or scrip, | 517 50 |
| For depreciation fund (3 per cent. on \$17,550), | 526 50 |
| For note payments, | 500 00 |

Total, \$6,146 90

| | |
|--|------------|
| Income: — | |
| From private consumers, | \$3,706 10 |
| From jobbing, sales, | 304 17 |
| From appropriation for maintenance, | 2,200 00 |
| | <hr/> |
| | \$6,210 27 |
| <hr/> | |
| Excess of income and appropriations over expenditures, | \$63 37 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | |
|--|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$4,612 95 |
| For interest on bonds, notes or scrip, | 495 00 |
| For depreciation fund (3 per cent. on \$17,850), | 535 50 |
| For note payments, | 500 00 |
| | <hr/> |
| Total, | \$6,143 45 |
| Income: — | |
| From private consumers, | 4,030 00 |
| | <hr/> |
| Balance, | \$2,113 45 |
| For new construction, | 386 55 |
| | <hr/> |
| | \$2,500 00 |

At the annual town meeting held March 15, 1916, there was appropriated for the electric light department the sum of \$2,500.

Hingham. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|--|-------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$22,635 52 |
| For depreciation fund (3 per cent. on \$60,733.22), | 1,821 99 |
| For loss in preceding year, | 1,378 86 |
| | <hr/> |
| Total, | \$25,836 37 |
| Income: — | |
| From private consumers, | \$23,047 44 |
| From jobbing, etc., | 1,222 63 |
| From appropriation for maintenance, | 6,951 99 |
| | <hr/> |
| | 31,222 06 |
| <hr/> | |
| Excess of income and appropriations over expenditures, | \$5,385 69 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | |
|---|-------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$23,000 00 |
| For depreciation fund (3 per cent. on \$63,739.62), | 1,912 19 |
| <hr/> | |
| Total, | \$24,912 19 |
| Income: — | |
| From private consumers, | \$21,500 00 |
| From jobbing, | 500 00 |
| <hr/> | |
| | 22,000 00 |
| <hr/> | |
| Balance, | \$2,912 19 |
| For new construction, | 3,183 00 |
| <hr/> | |
| | \$6,095 19 |

At a town meeting held March 13, 1916, the following action was taken: —

“Voted, that there be raised and appropriated for the operating expenses of the department, \$4,304.87; for depreciation \$1,912.19; and that there be reappropriated from the unexpended balance returned to the town treasurer Dec. 31, 1915, for grounding, \$500; for operation, \$695.13; for rearrangement of street lights, \$500; for maintenance, \$130; and \$2,053 for construction; and that the income derived from the sale of current and jobbing be placed at the disposal of the board, these appropriations to be expended under the direction of the municipal light board.”

“Voted, that the sum of \$154.66 be raised and appropriated for the purpose of reimbursing the estate of Francis W. Brewer for the expense of extending the commercial lighting system to the residence of F. A. Edwards.”

Holden. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|---|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$3,339 21 |
| For interest on bonds, notes or scrip, | 344 00 |
| For depreciation fund (3 per cent. on \$20,387.77), | 615 00 |
| For note payments, | 1,200 00 |
| <hr/> | |
| Total, | \$5,498 21 |

| | |
|--|------------|
| Income: — | |
| From private consumers, | \$5,746 08 |
| From appropriation for maintenance, | 350 00 |
| | <hr/> |
| | \$6,096 08 |
| Excess of income and appropriations over expenditures, | |
| | \$597 87 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | |
|---|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$4,250 00 |
| For interest on bonds, notes or scrip, | 296 00 |
| For depreciation fund (3 per cent. on \$21,768.14), | 652 00 |
| For note payments, | 1,200 00 |
| | <hr/> |
| Total, | \$6,398 00 |
| Income: — | |
| From private consumers and municipal buildings, | 6,500 00 |
| | <hr/> |
| Balance, | \$102 00 |
| For new construction, | 1,800 00 |
| | <hr/> |
| | \$1,902 00 |

At the annual town meeting held Feb. 7, 1916, it was voted to appropriate for the electric light department: —

| | |
|--|------------|
| For operation, maintenance, etc, | \$5,750 00 |
| For interest, | 296 00 |
| For depreciation fund, | 652 00 |
| For note payments, | 1,200 00 |
| | <hr/> |
| | \$7,898 00 |
| For construction, | 1,800 00 |
| | <hr/> |
| | \$9,698 00 |

Holyoke. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1915, as stated by the manager, was as follows: —

| | |
|---|--------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$367,872 79 |
| For interest on bonds, notes or scrip, | 37,712 50 |
| For depreciation fund (3 per cent. on \$1,949,334), | 58,480 00 |
| For bond payments, | 49,500 00 |
| For city of Holyoke loan account, | 10,000 00 |
| For additions to plants, | 39,327 81 |
| | <hr/> |
| Total, | \$562,893 10 |

Income: —

| | |
|------------------------------------|--------------|
| From private consumers, | \$526,989 73 |
| From city of Holyoke, | 35,831 35 |
| From town of South Hadley, | 6,230 40 |
| | <hr/> |
| | \$569,051 48 |

Excess of income and appropriations over expenditures,

\$6,158 38

The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1915, were as follows: —

Expenditures: —

| | |
|---|--------------|
| For operation, maintenance and repairs, | \$419,695 39 |
| For interest on bonds, notes or scrip, | 39,708 61 |
| For depreciation fund (3 per cent. on \$2,116,689), | 63,500 00 |
| For bond payments, | 52,096 00 |
| | <hr/> |
| Total, | \$575,000 00 |

Income: —

| | |
|------------------------------------|--------------|
| From private consumers, | \$533,700 00 |
| From city of Holyoke, | 35,000 00 |
| From town of South Hadley, | 6,300 00 |
| | <hr/> |
| | \$575,000 00 |

By an order approved April 4, 1916, there was appropriated for lighting \$38,000, and there was also "appropriated from the receipts of the gas and electric department sums as follows: bond payments, \$53,096; interest, \$39,688.61; depreciation, \$63,500; extensions, \$20,000; city appropriation, general receipts, \$20,000, the remainder of said receipts to be appropriated to said department for the operation and maintenance of said plant, as provided in chapter 410 of the Acts and Resolves of 1905, and of chapter 411 of the Acts of 1906."

By an order approved Nov. 22, 1916, it was —

"*Ordered*, that the sum of \$20,000, which was appropriated for extensions from the receipts of the gas and electric department April 4, 1916, be and it is hereby transferred from said extension account to the operation and maintenance account of said department."

Hudson. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures:—

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$20,393 25 |
| For interest on bonds, notes or scrip, | 1,197 41 |
| For depreciation fund (3 per cent. on \$98,964.34), | 2,968 94 |
| For note payments, | 2,900 00 |
| For bond payments, | 500 00 |

| | |
|------------------|-------------|
| Total, | \$27,959 60 |
|------------------|-------------|

Income:—

| | |
|---|-------------|
| From private consumers, | \$26,340 25 |
| From profit on jobbing, etc., | 196 72 |
| From appropriation for maintenance, | 3,000 00 |
| | <hr/> |
| | 29,536 97 |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$1,577 37 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$22,013 33 |
| For interest on bonds, notes or scrip, | 1,108 25 |
| For depreciation fund (3 per cent. on \$99,280.68), | 2,978 42 |
| For note payments, | 1,900 00 |
| For bond payments, | 500 00 |

| | |
|------------------|-------------|
| Total, | \$28,500 00 |
|------------------|-------------|

Income:—

| | |
|-----------------------------------|------------|
| From private consumers, | 25,000 00 |
| | <hr/> |
| Balance, | \$3,500 00 |
| For new construction, | 2,000 00 |
| | <hr/> |

| | |
|--|------------|
| | \$5,500 00 |
|--|------------|

At the annual town meeting held March 6, 1916, the following action was taken relative to municipal lighting matters:—

| | |
|---|------------|
| For payment of note, | \$1,000 00 |
| For construction, | 2,000 00 |
| For lighting town house, | 300 00 |
| For additional street lights, | 310 00 |

| | |
|--|------------|
| | <hr/> |
| | \$3,610 00 |

Hull.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—

| | |
|--|--------------------|
| For operation, maintenance and repairs, | \$49,226 64 |
| For interest on bonds, notes or scrip, | 2,182 33 |
| For depreciation fund (3 per cent. on \$186,572.28), \$5,597.50; charged off, \$392.44, | 5,989 94 |
| For sinking fund requirements, | 1,600 00 |
| For note payments, | 3,000 00 |
| For loss in preceding year, | 2,641 51 |
| Total, | <u>\$64,640 42</u> |

Income:—

| | |
|---|------------------|
| From private consumers, | \$48,109 93 |
| From appropriation for maintenance, | 7,000 00 |
| | <u>55,109 93</u> |

Apparent loss in operation as defined by statute, \$9,530 49

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

| | |
|--|--------------------|
| For operation, maintenance and repairs, | \$43,682 49 |
| For interest on bonds, notes or scrip, | 1,855 50 |
| For depreciation fund (3 per cent. on \$191,550.09), | 5,746 50 |
| For sinking fund requirements, | 1,600 00 |
| For note payments, | 4,500 00 |
| For loss in preceding year, | 9,530 49 |
| Total, | <u>\$66,914 98</u> |

Income:—

| | |
|-----------------------------------|--------------------|
| From private consumers, | 48,598 00 |
| Balance, | \$18,316 98 |
| For new construction, | 5,000 00 |
| | <u>\$23,316 98</u> |

The following appropriations were made, at the annual town meeting held March 6, 1916, for the electric light department:—

| | |
|---|--------------------|
| For depreciation fund, from direct appropriation, | \$3,500 00 |
| For depreciation fund, from earnings of plant, | 2,246 50 |
| | <u>\$5,746 50</u> |
| For new construction, | 5,000 00 |
| | <u>\$10,746 50</u> |

Ipswich. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|--|--------------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$18,581 25 |
| For interest on bonds, notes or scrip, | 2,530 00 |
| For depreciation fund (3 per cent. on \$68,000), | 2,040 00 |
| For note payments, | 3,150 00 |
| Total, | <u>\$26,301 25</u> |
| Income: — | |
| From private consumers, | \$17,559 41 |
| From power, pole rentals, etc., | 2,342 59 |
| From appropriation for maintenance, | 6,738 00 |
| | <u>26,640 00</u> |
| Excess of income and appropriations over expenditures, | \$338 75 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | |
|--|--------------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$19,000 00 |
| For interest on bonds, notes or scrip, | 2,548 00 |
| For depreciation fund (3 per cent. on \$68,000), | 2,040 00 |
| For note payments, | 3,250 00 |
| Total, | <u>\$26,838 00</u> |
| Income: — | |
| From private consumers, | \$18,000 00 |
| From steam, power and pole rentals, | 2,200 00 |
| | <u>20,200 00</u> |
| Balance, | \$6,638 00 |
| For new construction, | 2,000 00 |
| | <u>\$8,638 00</u> |

At the annual town meeting held March 6, 1916, the following sums were appropriated for the electric light department: —

| | |
|----------------------------------|-------------------|
| For note payment, | \$3,250 00 |
| For depreciation fund, | 2,040 00 |
| For interest, | 2,484 00 |
| | <u>\$7,774 00</u> |
| For construction, | 2,000 00 |
| | <u>\$9,774 00</u> |

Littleton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$3,196 28 |
| For interest on bonds, notes or scrip, | 621 25 |
| For depreciation fund (3 per cent. on \$20,903.99), | 627 12 |
| For note payments, | 1,625 00 |
| For bond payments, | 500 00 |

| | |
|------------------|------------|
| Total, | \$6,569 65 |
|------------------|------------|

Income: —

| | |
|---|----------------|
| From private consumers, | \$2,621 66 |
| From municipal buildings, | 339 19 |
| From appropriation for maintenance, | 3,071 18 |
| | <hr/> 6,032 03 |

| | |
|---|----------|
| Apparent loss in operation as defined by statute, | \$537 62 |
|---|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$3,400 00 |
| For interest on bonds, notes or scrip, | 520 00 |
| For depreciation fund (3 per cent. on \$22,526.78), | 675 80 |
| For bond payments, | 500 00 |
| For loss in preceding year, | 537 62 |

| | |
|------------------|------------|
| Total, | \$5,633 42 |
|------------------|------------|

Income: —

| | |
|-------------------------------------|----------------|
| From private consumers, | \$2,700 00 |
| From municipal buildings, | 350 00 |
| | <hr/> 3,050 00 |

| | |
|---------------------------------|------------|
| Balance, | \$2,583 42 |
| For new construction, | 612 00 |

| | |
|--|------------------|
| | <hr/> \$3,195 42 |
|--|------------------|

At the annual town meeting held Feb. 7, 1916, the following appropriations were made for the electric light plant: —

| | |
|---|------------|
| For operation and maintenance, | \$1,300 00 |
| For bond payment, | 500 00 |
| For depreciation fund, | 675 80 |
| For reimbursement to Union Brick Company, | 112 00 |
| For connecting new consumers, | 500 00 |
| | <hr/> |
| | \$3,087 80 |
| For overdraft in construction account, | 148 75 |
| For overdraft in operating account, | 80 37 |
| For unexpended balance, | 70 88 |
| For construction, | 140 00 |
| | <hr/> |
| | \$3,527 80 |

Lunenburg. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|---|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$2,062 50 |
| For interest on bonds, notes or scrip, | 770 42 |
| For note payments, | 950 00 |
| | <hr/> |
| Total, | \$3,782 92 |
| Income: — | |
| From private consumers, | \$2,360 23 |
| From municipal buildings, | 42 03 |
| From appropriation for maintenance, | 1,201 00 |
| | <hr/> |
| | 3,603 26 |
| Apparent loss in operation as defined by statute, | \$179 66 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | |
|--|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$2,082 44 |
| For interest on bonds, notes or scrip, | 682 14 |
| For depreciation fund (3 per cent. on \$17,192), | 515 76 |
| For note payments, | 1,000 00 |
| For loss in preceding year, | 179 66 |
| | <hr/> |
| Total, | \$4,460 00 |
| Income: — | |
| From private consumers, | \$2,300 00 |
| From municipal building, | 40 00 |
| | <hr/> |
| | 2,340 00 |
| Balance, | \$2,120 00 |
| For new construction, | 300 00 |
| | <hr/> |
| | \$2,420 00 |

At the annual town meeting held March 6, 1916, the town voted to appropriate: —

| | |
|-----------------------------|------------|
| For operation, | \$1,120 00 |
| For note payment, | 1,000 00 |
| | <hr/> |
| | \$2,120 00 |
| For construction, | 300 00 |
| | <hr/> |
| | \$2,420 00 |

At a meeting held Oct. 20, 1916, the sum of \$3,500 was appropriated for the extension of lines, and the town treasurer was instructed to borrow a like amount and to make the necessary loan payable in twenty equal annual installments.

Mansfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|-------------|
| For operation, maintenance and repairs, | \$19,188 23 |
| For interest on bonds, notes or scrip, | 3,640 00 |
| For depreciation fund (3 per cent. on \$130,161.79), | 3,904 85 |
| For sinking fund requirements, | 1,000 00 |
| For bond payments, | 2,000 00 |
| | <hr/> |
| Total, | \$29,733 08 |

Income: —

| | |
|---|-------------|
| From private consumers, | \$25,368 07 |
| From municipal buildings, | 759 33 |
| From appropriation for maintenance, | 7,253 00 |
| | <hr/> |
| | 33,380 40 |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$3,647 32 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$20,077 00 |
| For interest on bonds, notes or scrip, | 3,560 00 |
| For depreciation fund (3 per cent. on \$131,800), | 3,954 00 |
| For sinking fund requirements, | 1,000 00 |
| For bond payments, | 2,000 00 |
| | <hr/> |
| Total, | \$30,591 00 |

Income: —

| | | |
|-------------------------------------|-------------|------------------|
| From private consumers, | \$22,500 00 | |
| From municipal buildings, | 750 00 | |
| | <hr/> | \$23,250 00 |
| Balance, | | <hr/> \$7,341 00 |

At a town meeting held March 13, 1916, the following were the votes passed pertaining to the electric light plant: —

"*Voted*, that we raise and appropriate \$7,841 for the electric light plant, together with the receipts from the plant."

"*Voted*, that all balances, excepting those of the electric light plant, . . . be returned to the treasury."

Marblehead. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$36,474 79 |
| For interest on bonds, notes or scrip, | 2,786 67 |
| For depreciation fund (3 per cent. on \$171,667), | 5,150 00 |
| For sinking fund requirements, | 1,000 00 |
| For bond payments, | 2,000 00 |
| | <hr/> |
| Total, | \$47,411 46 |

Income: —

| | | |
|---|-------------|-----------|
| From private consumers, | \$38,386 98 | |
| From municipal buildings, | 1,737 99 | |
| From appropriation for maintenance, | 8,950 00 | |
| | <hr/> | 49,074 97 |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$1,663 51 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$37,500 00 |
| For interest on bonds, notes or scrip, | 2,720 00 |
| For depreciation fund (3 per cent. on \$175,350), | 5,260 00 |
| For sinking fund requirements, | 1,000 00 |
| For bond payments, | 2,000 00 |
| | <hr/> |
| Total, | \$48,480 00 |

Income: —

| | | |
|-------------------------------------|-------------|-------------|
| From private consumers, | \$38,000 00 | |
| From municipal buildings, | 1,500 00 | |
| | <hr/> | \$39,500 00 |
| Balance, | | <hr/> |
| | | \$8,980 00 |

At the annual town meeting held on Feb. 14, 1916, the following sums were voted for the electric light department: —

| | |
|----------------------------------|-------------|
| For depreciation fund, | \$5,260 00 |
| For sinking fund, | 1,000 00 |
| For interest, | 2,720 00 |
| For bond payment, | 2,000 00 |
| | <hr/> |
| | \$10,980 00 |

Merrimac. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$7,983 96 |
| For interest on bonds, notes or scrip, | 359 58 |
| For depreciation fund (3 per cent. on \$32,111.47), | 963 34 |
| For note payments, | 1,300 00 |
| For bond payments, | 500 00 |
| | <hr/> |
| Total, | \$11,106 88 |

Income: —

| | | |
|--|------------|------------|
| From private consumers, | \$9,422 96 | |
| From appropriation for maintenance, | 2,817 26 | |
| | <hr/> | 12,240 22 |
| Excess of income and appropriations over expenditures, | | <hr/> |
| | | \$1,133 34 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$8,080 02 |
| For interest on bonds, notes or scrip, | 304 00 |
| For depreciation fund (3 per cent. on \$32,653.78), | 979 61 |
| For note payments, | 600 00 |
| For bond payments, | 500 00 |
| | <hr/> |
| Total, | \$10,463 63 |

| | |
|-----------------------------------|------------|
| Income: — | |
| From private consumers, | \$8,500 00 |
| <hr/> | |
| Balance, | \$1,963 63 |

At the annual town meeting held on March 6, 1916, the sum of \$1,963.63 was appropriated for the maintenance of the electric light department.

Middleborough. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|--|-------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$22,476 15 |
| For interest on bonds, notes or scrip, | 2,208 00 |
| For depreciation fund (3 per cent. on \$173,536.07), | 5,206 08 |
| For note payments, | 1,200 00 |
| For bond payments, | 3,500 00 |
| <hr/> | |
| Total, | \$34,590 23 |

| | |
|---|-------------|
| Income: — | |
| From private consumers, | \$35,596 63 |
| From appropriation for maintenance, | 7,000 00 |
| <hr/> | |
| | 42,596 63 |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$8,006 40 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | |
|--|-------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$25,500 00 |
| For interest on bonds, notes or scrip, | 2,020 00 |
| For depreciation fund (3 per cent. on \$176,851.67), | 5,305 55 |
| For bond payments, | 3,500 00 |
| <hr/> | |
| Total, | \$36,325 55 |

| | |
|-------------------------------------|-------------|
| Income: — | |
| From private consumers, | \$28,525 55 |
| From municipal buildings, | 800 00 |
| <hr/> | |
| | 29,325 55 |

| | |
|--------------------|------------|
| Balance, | \$7,000 00 |
|--------------------|------------|

| | |
|--|-------------|
| Estimated operating expenses, | \$25,500 00 |
| Interest required, | 2,020 00 |
| Bonds and notes due, | 3,500 00 |
| Depreciation, 3 per cent. on cost of plant (\$176,851.67), | 5,305 55 |
| | <hr/> |
| | \$36,325 55 |
| Less estimated income, | 29,325 55 |
| | <hr/> |
| Balance to be raised by taxation, | \$7,000 00 |

At an adjourned town meeting held on March 27, 1916, the following votes were passed and appropriations made relating to the gas and electric plants: —

"Voted, that the town authorize the municipal light board to contract, for a term not to exceed five years, for the purchase of all or a part of the electricity supplied by the municipal light plant, with such company or corporation (including municipal corporation) as in the opinion of the board is for the best interest of the town, upon such terms as the municipal light board deem advisable."

"Voted, that the municipal light board be and is hereby authorized to acquire for the town, by purchase or otherwise, such land within the limits of the town (except land already appropriated to public use) as may be necessary or desirable for the construction of a transmission line for the purpose of supplying electricity to the municipal light plant, and, in case said board may be unable to agree with owners of said land upon a purchase price therefor at which the town may lawfully acquire the same, that the town take such land under the provision of chapter 263 of General Acts of the General Court of Massachusetts for the year 1915 and all other acts applicable to such taking; and that so much of the unexpended balance in the depreciation account of the municipal light plant as may be necessary for the purchase or taking of said land be and hereby is appropriated therefor."

"Voted, that the town authorize the municipal light board in behalf of the town to petition the State Board of Gas and Electric Light Commissioners for a public hearing as provided for in chapter 191, General Acts of 1915, to authorize the town of Middleborough to furnish electricity to the town of Lakeville and the inhabitants of the town of Lakeville, and in case

such authority be granted, the municipal light board be authorized to take all steps for the construction and operation of such lines in Lakeville as said board deem advisable for the sale of electricity to and in said town of Lakeville."

Middleton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|--|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$1,206 13 |
| For interest on bonds, notes or scrip, | 191 25 |
| For depreciation fund (3 per cent. on \$6,964.90), | 208 95 |
| <hr/> | |
| Total, | \$1,606 33 |
| Income: — | |
| From private consumers, | \$1,036 48 |
| From municipal building, | 73 05 |
| From appropriation for maintenance, | 1,160 00 |
| <hr/> | |
| | 2,269 53 |
| <hr/> | |
| Excess of income and appropriations over expenditures, | \$663 20 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

| | |
|--|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$1,281 76 |
| For interest on bonds, notes or scrip, | 191 25 |
| For depreciation fund (3 per cent. on \$6,964.90), | 208 95 |
| <hr/> | |
| Total, | \$1,681 96 |
| Income: — | |
| From private consumers, | 1,400 00 |
| <hr/> | |
| Balance, | \$281 96 |
| For new construction, | 700 00 |
| <hr/> | |
| | \$981 96 |

At the annual town meeting held on March 14, 1916, the following appropriations were voted: —

| | | | | | | | | |
|-------------------|---|---|---|---|---|---|---|------------|
| For operation, | . | . | . | . | . | . | . | \$750 00 |
| For interest, | . | . | . | . | . | . | . | 210 00 |
| For depreciation, | . | . | . | . | . | . | . | 210 00 |
| For construction, | . | . | . | . | . | . | . | 800 00 |
| | | | | | | | | <hr/> |
| | | | | | | | | \$1,970 00 |

North Attleborough. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | | | | | | |
|--|---|---|---|---|---|-------------|
| For operation, maintenance and repairs, | . | . | . | . | . | \$28,160 08 |
| For interest on bonds, notes or scrip, | . | . | . | . | . | 2,869 46 |
| For depreciation fund (3 per cent. on \$136,308.66), | . | . | . | . | . | 4,089 26 |
| For sinking fund requirements, | . | . | . | . | . | 1,500 00 |
| For note payments, | . | . | . | . | . | 2,695 00 |
| | | | | | | <hr/> |
| Total, | . | . | . | . | . | \$39,313 80 |

Income: —

| | | | | | |
|-------------------------------------|---|---|---|---|-------------|
| From private consumers, | . | . | . | . | \$30,243 42 |
| From appropriation for maintenance, | . | . | . | . | 6,711 23 |
| | | | | | <hr/> |
| | | | | | 36,954 65 |

Apparent loss in operation as defined by statute, . \$2,359 15

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | | | | | | |
|--|---|---|---|---|---|-------------|
| For operation, maintenance and repairs, | . | . | . | . | . | \$28,455 85 |
| For interest on bonds, notes or scrip, | . | . | . | . | . | 2,764 14 |
| For depreciation fund (3 per cent. on \$136,308.66), | . | . | . | . | . | 4,089 26 |
| For sinking fund requirements, | . | . | . | . | . | 1,500 00 |
| For note payments, | . | . | . | . | . | 2,695 00 |
| For loss in preceding year, | . | . | . | . | . | 2,359 15 |
| | | | | | | <hr/> |
| Total, | . | . | . | . | . | \$41,863 40 |

Income: —

| | | | | | | |
|-------------------------|---|---|---|---|---|------------|
| From private consumers, | . | . | . | . | . | 32,000 00 |
| | | | | | | <hr/> |
| Balance, | . | . | . | . | . | \$9,863 40 |

At the annual town meeting held March 20, 1916, the following vote was adopted: —

"*Voted*, that the town raise and appropriate for the maintenance of the electric department, including sinking fund,

notes due in 1916, interest on notes and bonds, and the depreciation fund required by law, for current and incidental expenses, for maintenance and repairs, the sum of \$5,746.88 in lieu of street lighting, and the balance Dec. 31, 1915, of \$4,116.52, and the receipts of the department."

Norwood. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|--------------------|
| For operation, maintenance and repairs, | \$36,832 35 |
| For interest on bonds, notes or scrip, | 1,304 16 |
| For depreciation fund (3 per cent. on \$81,167.33), | 2,435 02 |
| For note payments, | 2,500 00 |
| Total, | <u>\$43,071 53</u> |

Income: —

| | |
|------------------------------------|------------------|
| From private consumers, | \$51,070 81 |
| From municipal building, | 242 46 |
| | <u>51,313 27</u> |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$8,241 74 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|--------------------|
| For operation, maintenance and repairs, | \$40,800 00 |
| For interest on bonds, notes or scrip, | 1,012 75 |
| For depreciation fund (3 per cent. on \$100,059.90), | 3,001 79 |
| For note payments, | 2,500 00 |
| Total, | <u>\$47,314 54</u> |

Income: —

| | |
|---|-------------------|
| From private consumers, | 54,500 00 |
| Balance, | <u>\$7,185 46</u> |
| For construction of conduits, | \$6,187 25 |
| For new construction, | 998 21 |
| | <u>\$7,185 46</u> |

At the adjourned annual town meeting held March 15, 1916, the following vote was adopted: —

"*Voted*, that the following sums be appropriated from the earnings of the municipal light department for the following purposes, viz.: —

| | |
|---------------------------------|-------------|
| For depreciation, | \$2,580 00 |
| For interest, | 1,212 75 |
| For note payment, | 2,500 00 |
| | <hr/> |
| | \$6,292 75 |
| For new construction, | 4,000 00 |
| | <hr/> |
| | \$10,292 75 |

Paxton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$2,021 00 |
| For interest on bonds, notes or scrip, | 180 00 |
| For depreciation fund (3 per cent. on \$5,000), | 150 00 |
| For note payments, | 500 00 |
| | <hr/> |
| Total, | \$2,851 00 |

Income: —

| | |
|---|------------|
| From private consumers, | \$1,499 46 |
| From donations, | 200 00 |
| From appropriation for maintenance, | 1,050 00 |
| | <hr/> |
| | 2,749 46 |

| | |
|---|----------|
| Apparent loss in operation as defined by statute, . | \$101 54 |
|---|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|------------|
| For operation, maintenance and repairs, | \$1,350 00 |
| For interest on bonds, notes or scrip, | 160 00 |
| For depreciation fund (3 per cent. on \$5,989.11), | 179 67 |
| For note payments, | 500 00 |
| For loss in preceding year, | 101 54 |
| | <hr/> |
| Total, | \$2,291 21 |

Income: —

| | |
|-----------------------------------|----------|
| From private consumers, | 1,600 00 |
| | <hr/> |
| Balance, | \$691 21 |
| For new construction, | 68 79 |
| | <hr/> |
| | \$760 00 |

At the annual town meeting held March 6, 1916, the sum of \$500 was appropriated for payment of note, and \$160 for interest payment.

Peabody. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|--------------------|
| For operation, maintenance and repairs, | \$64,781 61 |
| For interest on bonds, notes or scrip, | 3,070 00 |
| For depreciation fund (3 per cent. on \$194,947.38), | 5,848 42 |
| For sinking fund requirements, | 800 00 |
| For bond payments, | 2,000 00 |
| Total, | <u>\$76,500 03</u> |

Income: —

| | |
|---|------------------|
| From private consumers, | \$67,643 09 |
| From town customers, | 2,463 57 |
| From appropriation for maintenance, | 11,718 42 |
| | <u>81,825 08</u> |

| | |
|--|-------------------|
| Excess of income and appropriations over expenditures, | <u>\$5,325 05</u> |
|--|-------------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|--------------------|
| For operation, maintenance and repairs, | \$70,000 00 |
| For interest on bonds, notes or scrip, | 3,000 00 |
| For depreciation fund (3 per cent. on \$192,765.90), | 5,782 70 |
| For sinking fund requirements, | 800 00 |
| For bond payments, | 2,000 00 |
| Total, | <u>\$81,582 70</u> |

Income: —

| | |
|-------------------------------------|------------------|
| From private consumers, | \$67,500 00 |
| From municipal buildings, | 2,500 00 |
| | <u>70,000 00</u> |

| | |
|--------------------|--------------------|
| Balance, | <u>\$11,582 70</u> |
|--------------------|--------------------|

At a town meeting held March 20, 1916, the town appropriated for the electric light department the following sums: —

| | |
|----------------------------------|-------------|
| For interest, | \$3,000 00 |
| For depreciation fund, | 5,782 70 |
| For sinking fund, | 800 00 |
| For bond payment, | 2,000 00 |
| | <hr/> |
| | \$11,582 70 |
| For construction, | 2,000 00 |
| | <hr/> |
| | \$13,582 70 |

At the same meeting it was further "voted that the general expenses of the electric light department be taken from the receipts of the department," and "voted that the sum of \$160 for Lynnfield Street lights be carried forward, under balances carried forward."

At an adjourned special town meeting held April 10, 1916, it was "voted that the town raise and appropriate the sum of \$40,000, for the purpose of extending and enlarging the electric light plant within the limits of the town of Peabody, and that the town treasurer, with the approval of a majority of the board of selectmen, be authorized and directed, for the purpose of raising said amount, to issue bonds not exceeding \$40,000 in amount, payable \$4,000 annually, bearing interest at a rate not exceeding 4 per cent. per annum, payable semiannually, said annual payment of \$4,000 and all interest charges to be paid each year from the receipts of the electric light department; and in case the receipts of said department in any fiscal year should be insufficient to pay said sum of \$4,000 and interest charges, the balance shall be paid by the town from its tax levy, other particulars as to form, issuance and sale of said bonds to be determined by the town treasurer." It was also "voted that the municipal light board and the manager be authorized to expend the above amount."

At a meeting held April 14, 1916, the sum of \$700 was appropriated for the purpose of extending the street lighting system.

Princeton. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|------------|
| For operation, maintenance and repairs, | \$1,353 42 |
| For interest on bonds, notes or scrip, | 520 00 |
| For depreciation fund (3 per cent. on \$25,000), | 750 00 |
| For note payments, | 1,000 00 |
| | <hr/> |
| Total, | \$3,623 42 |

Income: —

| | | |
|---|------------|------------|
| From private consumers, | \$1,107 36 | |
| From appropriation for maintenance, | 2,520 00 | |
| | | <hr/> |
| | | \$3,627 36 |

Excess of income and appropriations over expenditures,

\$3 94

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$1,500 00 |
| For interest on bonds, notes or scrip, | 480 00 |
| For depreciation fund (3 per cent. on \$15,733.69), | 472 01 |
| For note payments, | 1,000 00 |
| | <hr/> |
| Total, | \$3,452 01 |

Income: —

| | | |
|-----------------------------------|------------|-------|
| From private consumers, | 1,300 00 | |
| | | <hr/> |
| Balance, | \$2,152 01 | |

At the annual town meeting held Feb. 7, 1916, it was "voted to pay one electric light note of \$1,000." It was also voted to raise and appropriate \$700 for payment of interest on debts and loans; also, for depreciation, \$450; maintenance, \$250.

At a town meeting held April 25, 1916, it was "voted to extend the electric line to the State reservation, and to raise and appropriate \$500, the balance to be taken from the deficiency fund."

Reading. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|-------------|
| For operation, maintenance and repairs, | \$36,352 93 |
| For interest on bonds, notes or scrip, | 4,640 42 |
| For depreciation fund (3 per cent. on \$232,409.58), | 6,972 28 |
| For note payments, | 2,500 00 |
| For bond payments, | 7,000 00 |
| For loss in preceding year, | 4,950 32 |
| For bad debts, | 317 71 |
| | <hr/> |
| Total, | \$62,733 66 |

Income:—

| | | |
|---|-------------|-------------|
| From private consumers, | \$51,603 32 | |
| From jobbing, pole rentals, etc., | 640 25 | |
| From appropriation for maintenance, | 11,000 00 | |
| | <hr/> | \$63,243 57 |

| | |
|--|----------|
| Excess of income and appropriations over expenditures, | \$509 91 |
|--|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

| | |
|--|-------------|
| For operation, maintenance and repairs, | \$40,474 68 |
| For interest on bonds, notes or scrip, | 4,637 13 |
| For depreciation fund (3 per cent. on \$253,249.09), | 7,597 47 |
| For note payments, | 3,800 00 |
| For bond payments, | 7,000 00 |
| | <hr/> |
| Total, | \$63,509 28 |

Income:—

| | | |
|-------------------------------------|-------------|-------------|
| From private consumers, | \$57,909 28 | |
| From miscellaneous items, | 600 00 | |
| | <hr/> | 58,509 28 |
| | | <hr/> |
| Balance, | \$5,000 00 | |
| For new construction, | 12,045 37 | |
| | <hr/> | \$17,045 37 |

At the annual town meeting held March 6, 1916, the following votes were adopted:—

"*Voted*, that \$5,000 be raised and appropriated, and this amount, with the unexpended balance Dec. 31, 1915, amounting to \$662.24, and the receipts of the plant for the current year, be appropriated for the operation, maintenance and repair of said plant and for the payment of bonds, notes and interest; and that the sum of \$7,597.47 be appropriated from the above for depreciation of the plant for the current year in accordance with the recommendation of the finance committee."

"*Voted*, that the town treasurer be authorized, with the approval of the selectmen, to issue notes, bonds or other certificates of indebtedness of the town for an amount not exceeding \$10,000, payable \$500 each year from 1917 to 1936, inclusive, and bearing interest at a rate not exceeding 5 per cent.,

payable semiannually; the proceeds of same, together with the balance of construction cash on hand Dec. 31, 1915, amounting to \$2,045.37, be appropriated, to be expended under the direction of the municipal light board, for enlargements and extensions of the municipal light plant, in accordance with the recommendation of the finance committee."

It was also voted to give authority to the municipal light board "to install on the public streets of Reading such lights as in their judgment are necessary, and to make changes in the existing lights as may be advisable, and that the expense therefor be taken from the appropriation for depreciation in accordance with the recommendation of the finance committee."

Rowley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|-------------------|
| For operation, maintenance and repairs, | \$3,585 14 |
| For interest on bonds, notes or scrip, | 492 80 |
| For depreciation fund (3 per cent. on \$18,900), | 567 00 |
| For note payments, | 480 00 |
| Total, | <u>\$5,124 94</u> |

Income: —

| | |
|---|-----------------|
| From private consumers, | \$2,801 10 |
| From jobbing, etc., | 28 29 |
| From appropriation for maintenance, | 4,150 00 |
| | <u>6,979 39</u> |

| | |
|--|-------------------|
| Excess of income and appropriations over expenditures, | <u>\$1,854 45</u> |
|--|-------------------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|-------------------|
| For operation, maintenance and repairs, | \$3,769 87 |
| For interest on bonds, notes or scrip, | 473 60 |
| For depreciation fund (3 per cent. on \$21,400), | 642 00 |
| For note payments, | 480 00 |
| Total, | <u>\$5,365 47</u> |

Income: —

| | |
|-----------------------------------|-------------------|
| From private consumers, | 3,073 41 |
| Balance, | <u>\$2,292 06</u> |

At the annual town meeting held March 13, 1916, the following votes were adopted: —

"Voted, to raise and appropriate for our electric light notes \$662.36."

"Voted, to raise and appropriate \$5,040 for the electric light department, inclusive of incomes."

"Voted, to abolish the municipal light board." A motion to rescind this vote was lost.

Shrewsbury. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$7,366 53 |
| For interest on bonds, notes or scrip, | 704 81 |
| For depreciation fund (3 per cent. on \$46,448.84), | 1,393 46 |
| For note payments, | 1,500 00 |

| | |
|------------------|-------------|
| Total, | \$10,964 80 |
|------------------|-------------|

Income: —

| | |
|---|------------|
| From private consumers, | \$8,183 43 |
| From appropriation for maintenance, | 3,598 27 |
| | <hr/> |
| | 11,781 70 |

| | |
|--|----------|
| Excess of income and appropriations over expenditures, | \$816 90 |
|--|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$11,019 94 |
| For interest on bonds, notes or scrip, | 647 68 |
| For depreciation fund (3 per cent. on \$51,079.43), | 1,532 38 |
| For note payments, | 1,500 00 |

| | |
|------------------|-------------|
| Total, | \$14,700 00 |
|------------------|-------------|

Income: —

| | |
|-----------------------------------|-----------|
| From private consumers, | 10,019 94 |
|-----------------------------------|-----------|

| | |
|--------------------|------------|
| Balance, | \$4,680 06 |
|--------------------|------------|

At the annual town meeting held Feb. 7, 1916, it was voted to appropriate for the municipal light department the following sums: —

| | |
|--|------------|
| For note payment, | \$1,500 00 |
| For interest, | 647 68 |
| For depreciation fund, | 1,532 38 |
| For balance between estimated expenditures and receipts, | 1,000 00 |
| | <hr/> |
| | \$4,680 06 |

It was also "voted to appropriate the income from sales of electricity to the municipal light department for operating expenses, maintenance, repairs, renewals and new construction."

South Hadley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|-------------|
| For operation, maintenance and repairs, | \$15,593 19 |
| For interest on bonds, notes or scrip, | 1,600 00 |
| For depreciation fund (3 per cent. on \$30,000), | 1,000 00 |
| For bond payments, | 2,000 00 |
| | <hr/> |
| Total, | \$20,193 19 |

Income: —

| | |
|---|-------------|
| From private consumers, | \$13,584 52 |
| From jobbing, | 2,311 13 |
| From appropriation for maintenance, | 5,981 20 |
| | <hr/> |
| | 21,876 85 |

Excess of income and appropriations over expenditures,

\$1,683 66

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$16,660 00 |
| For interest on bonds, notes or scrip, | 1,520 00 |
| For depreciation fund (3 per cent. on \$34,002.48), | 1,020 00 |
| For bond payments, | 2,000 00 |
| | <hr/> |
| Total, | \$21,200 00 |

Income: —

| | |
|-------------------------------------|-------------|
| From private consumers, | \$15,000 00 |
| From miscellaneous sales, | 2,000 00 |
| | <hr/> |
| | 17,000 00 |

| | |
|---------------------------------|------------|
| Balance, | \$4,200 00 |
| For new construction, | 2,000 00 |
| | <hr/> |
| | \$6,200 00 |

At the annual town meeting held Feb. 21, 1916, it was —

“*Voted*, to appropriate from the receipts of the electric light department the following sums: —

| | |
|------------------------------|------------|
| For bond payments, | \$2,000 00 |
| For interest, | 1,520 00 |
| For depreciation, | 1,050 00 |
| | <hr/> |
| | \$4,570 00 |

At the same meeting it was also voted “to raise and appropriate the sum of \$6,000 for the expenses and charges of the electric light plant and street lighting,” and it was further voted “to raise and appropriate the sum of \$2,000 to extend the electrical service to Alvord Street.”

At a meeting held July 5, 1916, it was “voted that the town raise and appropriate the sum of \$2,000 for the extension of the electric light service to Alvord Street from the earnings and depreciation fund of the electric light department instead of by taxation.”

Sterling. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$2,354 30 |
| For interest on bonds, notes or scrip, | 599 36 |
| For depreciation fund (3 per cent. on \$16,244.29), | 487 32 |
| For note payments, | 2,500 00 |
| | <hr/> |
| Total, | \$5,940 98 |

Income: —

| | |
|---|------------|
| From private consumers, | \$2,769 04 |
| From miscellaneous sales, | 78 99 |
| From appropriation for maintenance, | 3,200 00 |
| | <hr/> |
| | 6,048 03 |

| | |
|--|----------|
| Excess of income and appropriations over expenditures, | \$107 05 |
|--|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|---|------------|
| For operation, maintenance and repairs, | \$2,300 00 |
| For interest on bonds, notes or scrip, | 550 00 |
| For depreciation fund (3 per cent. on \$23,651.94), | 709 54 |
| For note payments, | 2,750 00 |

| | |
|------------------|------------|
| Total, | \$6,309 54 |
|------------------|------------|

Income: —

| | |
|-----------------------------------|----------|
| From private consumers, | 3,100 00 |
|-----------------------------------|----------|

| | |
|--------------------|------------|
| Balance, | \$3,209 54 |
|--------------------|------------|

At a town meeting held March 6, 1916, the following amounts were voted: —

| | |
|----------------------------------|------------|
| For depreciation fund, | \$680 65 |
| For note payments, | 2,519 35 |
| | <hr/> |
| | \$3,200 00 |

Taunton. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$82,083 34 |
| For interest on bonds, notes or scrip, | 15,785 00 |
| For depreciation fund (3 per cent. on \$555,754), | 16,673 00 |
| For sinking fund requirements, | 7,000 00 |
| For bond payments, | 2,000 00 |

| | |
|------------------|--------------|
| Total, | \$123,541 34 |
|------------------|--------------|

Income: —

| | |
|---|--------------|
| From private consumers, | \$102,348 53 |
| From municipal buildings, | 4,353 39 |
| From appropriation for maintenance, | 24,830 00 |
| | <hr/> |
| | 131,531 92 |

| | |
|--|------------|
| Excess of income and appropriations over expenditures, | \$7,990 58 |
|--|------------|

The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1915, were as follows: —

Expenditures:—

| | |
|---|-------------|
| For operation, maintenance and repairs, | \$84,794 00 |
| For interest on bonds, notes or scrip, | 15,695 00 |
| For depreciation fund (3 per cent. on \$583,693), | 17,511 00 |
| For sinking fund requirements, | 7,000 00 |
| For bond payments, | 2,000 00 |

| | |
|------------------|--------------|
| Total, | \$127,000 00 |
|------------------|--------------|

Income:—

| | |
|------------------------------------|-------------|
| From private consumers, | \$96,000 00 |
| From municipal building, | 4,000 00 |
| | <hr/> |
| | 100,000 00 |

| | |
|--------------------|-------------|
| Balance, | \$27,000 00 |
|--------------------|-------------|

By an order approved March 7, 1916, the sum of \$20,000 was appropriated for street lighting.

By an order approved April 26, 1916, it was "ordered that the sum of \$7,000 be and is hereby transferred from the municipal light depreciation fund to the municipal light construction fund."

By an order approved Aug. 9, 1916, the sum of \$5,000 was transferred from the municipal light operation fund to the municipal light construction fund.

Templeton.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

Expenditures:—

| | |
|---|------------|
| For operation, maintenance and repairs, | \$5,571 77 |
| For interest on bonds, notes or scrip, | 647 39 |
| For depreciation fund (3 per cent. on \$31,943.15), | 958 29 |
| For note payments, | 716 67 |

| | |
|------------------|------------|
| Total, | \$7,894 12 |
|------------------|------------|

Income:—

| | |
|---|------------|
| From private consumers, | \$6,683 85 |
| From appropriation for maintenance, | 1,674 96 |
| | <hr/> |
| | 8,358 81 |

| | |
|--|----------|
| Excess of income and appropriations over expenditures, | \$464 69 |
|--|----------|

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

| | |
|---|------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$6,381 28 |
| For interest on bonds, notes or scrip, | 618 72 |
| For depreciation fund (3 per cent. on \$33,434.70), | 1,003 04 |
| For note payments, | 716 66 |
| <hr/> | |
| Total, | \$8,719 70 |
| Income: — | |
| From private consumers, | 7,000 00 |
| <hr/> | |
| Balance, | \$1,719 70 |
| For new construction, | 500 00 |
| <hr/> | |
| | \$2,219 70 |

At the annual town meeting held March 11, 1916, the following amounts were voted: —

| | |
|-----------------------------|------------|
| For extensions, | \$1,395 00 |
| For depreciation, | 1,003 04 |
| For note payment, | 716 66 |
| For construction, | 500 00 |
| <hr/> | |
| | \$3,614 70 |

Wakefield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

| | |
|--|--------------|
| Expenditures: — | |
| For operation, maintenance and repairs, | \$79,410 54 |
| For interest on bonds, notes or scrip, | 4,348 75 |
| For depreciation fund (3 per cent. on \$268,161.14), | 8,044 83 |
| For note payments, | 2,000 00 |
| For bond payments, | 11,500 00 |
| For loss in preceding year, | 2,528 82 |
| <hr/> | |
| Total, | \$107,832 94 |
| Income: — | |
| From private consumers, | \$77,533 37 |
| From transfer of stock, | 784 89 |
| From appropriation for maintenance, | 27,204 00 |
| <hr/> | |
| | 105,522 26 |
| <hr/> | |
| Apparent loss in operation as defined by statute, | \$2,310 68 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows: —

Expenditures: —

| | |
|--|-------------|
| For operation, maintenance and repairs, | \$77,328 24 |
| For interest on bonds, notes or scrip, | 3,816 25 |
| For depreciation fund (3 per cent. on \$268,161.14), | 8,044 83 |
| For note payments, | 2,000 00 |
| For bond payments, | 11,500 00 |
| For loss in preceding year, | 2,310 68 |

Total, \$105,000 00

Income: —

| | |
|-----------------------------------|-----------|
| From private consumers, | 80,000 00 |
|-----------------------------------|-----------|

Balance, \$25,000 00

At a town meeting held March 13, 1916, it was voted "that the town raise and appropriate the sum of \$24,400 and all department receipts, the commissioners' salaries to be paid from this appropriation," and it was also further voted "that the town raise and appropriate the sum of \$1,200 for the fire alarm account." At the same meeting the sum of \$110 was voted for installing a fire alarm box.

At a meeting held March 20, 1916, the sum of \$400 was appropriated for the depreciation account for the purpose of placing two lights on Herbert Street, and for new construction and improvement in the street light system.

Wellesley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows: —

Expenditures: —

| | |
|--|-------------|
| For operation, maintenance and repairs, | \$30,973 54 |
| For interest on bonds, notes or scrip, | 186 67 |
| For depreciation fund (3 per cent. on \$84,300), | 2,530 00 |
| For bond payments, | 4,000 00 |

Total, \$37,690 21

Income: —

| | |
|---|-------------|
| From private consumers, | \$33,647 18 |
| From municipal light and power, | 3,206 02 |
| From appropriation for maintenance, | 4,000 00 |

40,853 20

Excess of income and appropriations over expend-

itures, \$3,162 99

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

| | |
|--|-------------|
| Expenditures:— | |
| For operation, maintenance and repairs, | \$33,000 00 |
| For interest on bonds, notes or scrip, | 80 00 |
| For depreciation fund (3 per cent. on \$87,300), | 2,619 00 |
| For bond payments, | 2,000 00 |
| <hr/> | |
| Total, | \$37,699 00 |
| Income:— | |
| From private consumers, | \$33,000 00 |
| From municipal light and power, | 3,000 00 |
| <hr/> | |
| | 36,000 00 |
| <hr/> | |
| Balance, | \$1,699 00 |
| For new construction, | 3,000 00 |
| <hr/> | |
| | \$4,699 00 |

At a town meeting held March 20, 1916, it was “voted that the sum of \$3,000 be appropriated for the extension of the electric light plant.”

West Boylston.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

| | |
|--|------------|
| Expenditures:— | |
| For operation, maintenance and repairs, | \$3,249 51 |
| For interest on bonds, notes or scrip, | 380 00 |
| For depreciation fund (3 per cent. on \$24,061), | 721 83 |
| For note payments, | 1,000 00 |
| <hr/> | |
| Total, | \$5,351 34 |
| Income:— | |
| From private consumers, | \$3,639 52 |
| From appropriation for maintenance, | 2,101 83 |
| <hr/> | |
| | 5,741 35 |
| <hr/> | |
| Excess of income and appropriations over expenditures, | \$390 01 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

| | |
|---|------------|
| Expenditures:— | |
| For operation, maintenance and repairs, | \$3,500 00 |
| For interest on bonds, notes or scrip, | 340 00 |
| For depreciation fund (3 per cent. on \$27,652.10), | 829 56 |
| For note payments, | 1,000 00 |
| <hr/> | |
| Total, | \$5,669 56 |
| Income:— | |
| From private consumers, | 3,800 00 |
| <hr/> | |
| Balance, | \$1,869 56 |
| For new construction, | 600 00 |
| <hr/> | |
| | \$2,469 56 |

At the annual town meeting held Feb. 7, 1916, it was voted to raise and appropriate —

| | |
|----------------------------------|------------|
| For note payment, | \$1,000 00 |
| For depreciation fund, | 829 08 |
| <hr/> | |
| | \$1,829 08 |
| For construction, | 600 00 |
| <hr/> | |
| | \$2,429 08 |

Westfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1915, as stated by the manager, was as follows:—

| | |
|---|--------------|
| Expenditures:— | |
| For operation, maintenance and repairs, | \$83,462 01 |
| For interest on bonds, notes or scrip, | 5,574 22 |
| For depreciation fund (3 per cent. on \$363,000), | 10,880 00 |
| For bond payments, | 10,000 00 |
| <hr/> | |
| Total, | \$109,916 23 |
| Income:— | |
| From private consumers, | \$103,446 43 |
| From credit to bond fund, | 481 60 |
| From appropriation for maintenance, | 3,799 23 |
| <hr/> | |
| | 107,727 26 |
| <hr/> | |
| Apparent loss in operation as defined by statute, | \$2,188 97 |

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1916, were as follows:—

Expenditures:—

| | |
|---|---------------------|
| For operation, maintenance and repairs, | \$87,000 00 |
| For interest on bonds, notes or scrip, | 6,410 00 |
| For depreciation fund (3 per cent. on \$378,000), | 11,340 00 |
| For bond payments, | 14,000 00 |
| For loss in preceding year, | 2,188 97 |
| Total, | <u>\$120,938 97</u> |

Income:—

| | |
|-----------------------------------|--------------------|
| From private consumers, | 107,000 00 |
| Balance, | <u>\$13,938 97</u> |

At meetings held April 12 and 14, 1916, the following appropriations were voted for the municipal light plant to be paid from the income of the plant:—

| | |
|------------------------------|---------------------|
| For operation, | \$87,000 00 |
| For interest, | 6,385 44 |
| For bond payments, | 13,518 40 |
| For depreciation, | 11,340 00 |
| For construction, | 17,000 00 |
| | <u>\$135,243 84</u> |

At the same meeting the following votes were also adopted:—

“*Voted*, that the depreciation fund be transferred to the construction fund.”

“*Voted*, that the town treasurer be and hereby is authorized to make such transfers of funds as are required by the Board of Gas and Electric Light Commissioners of Massachusetts and approved by the town auditors.”

“*Voted*, that the town appropriate the sum of \$14,243.84 for the estimated deficit for 1916, considered as a charge for street lighting, of the Westfield Gas and Electric Light Works, and that the same be included in the tax levy for 1916.”

“*Voted*, that the town extend the power lines of the Westfield Gas and Electric Light Works to the works of the Westfield Clay Products Company at Middle Farms, and appropriate \$12,000 therefor.”

“*Voted*, that the town extend and add to the underground cable of the Westfield Gas and Electric Light Works, and appropriate \$8,000 therefor.”

The town treasurer was authorized to issue negotiable bonds of the town to the amount of \$20,000 to meet the extensions mentioned in the two preceding votes.

At a meeting held Sept. 5, 1916, it was —

"Voted, that the town appropriate the sum of \$20,000 for the operation of the Gas and Electric Light Works, the same to be taken from the income of said works; and that a committee of three be appointed by the moderator, who shall fully and thoroughly investigate and examine into the business, the affairs and concerns, and especially into the financial condition, of the municipal lighting plant of the town, with full power and authority to examine books, papers and vouchers, and make report to the town, with such conclusions and recommendations as they shall deem proper."

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1916; the population of each, according to the census of 1915; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

| MUNICIPALITY. | Population. | Year of Beginning. | Kind of Supply. | Total Investment to June 30, 1915. | Total Investment to June 30, 1916. | Valuation of Estates. | Tax Rate. |
|-------------------|-------------|---|------------------------|------------------------------------|------------------------------------|-----------------------|-----------|
| Ashburnham, . . . | 2,059 | 1908, . . . | Electric lighting, . | \$17,400 00 | \$17,950 00 | \$991,000 | \$25 00 |
| Belmont, . . . | 8,081 | 1898, . . . | Electric lighting, . | 65,293 00 | 69,293 00 | 11,409,918 | 18 60 |
| Boylston, . . . | 783 | 1912, . . . | Electric lighting, . | 11,118 00 | 11,918 00 | 570,825 | 15 30 |
| Braintree, . . . | 9,343 | For streets, 1892, . Commercial, 1894, } | Electric lighting, . | 157,442 00 | 129,169 00 | 9,780,179 | 18 80 |
| Chicopee, . . . | 30,138 | 1896, . . . | Electric lighting, . | 314,941 00 | 362,441 00 | 22,738,630 | 18 70 |
| Concord, . . . | 6,681 | 1900, . . . | Electric lighting, . | 171,514 00 | 173,861 00 | 10,123,273 | 17 00 |
| Danvers, . . . | 11,177 | For streets, 1889, . Commercial, 1896, } | Electric lighting, . | 166,520 00 | 172,520 00 | 8,267,000 | 21 00 |
| Georgetown, . . . | 2,058 | 1912, . . . | Electric lighting, . | 20,000 00 | 20,000 00 | 1,051,560 | 14 00 |
| Groton, . . . | 2,333 | 1909, . . . | Electric lighting, . | 26,072 00 | 27,000 00 | 4,595,237 | 12 00 |
| Groveland, . . . | 2,377 | 1907, . . . | Electric lighting, . | 17,850 00 | 18,237 00 | 1,365,053 | 22 20 |
| Hingham, . . . | 5,264 | 1895, . . . | Electric lighting, . | 63,918 00 | 66,947 00 | 8,737,150 | 18 00 |
| Holden, . . . | 2,514 | 1912, . . . | Electric lighting, . | 20,498 00 | 20,498 00 | 1,957,798 | 17 50 |
| Holyoke, . . . | 60,816 | 1902, . . . | Gas and electricity, . | 2,227,062 00 | 2,393,404 00 | 65,215,053 | 18 80 |
| Hudson, . . . | 6,758 | 1897, . . . | Electric lighting, . | 99,520 00 | 102,114 00 | 4,375,901 | 22 90 |

| | | | | | | | |
|-------------------------------|--------|---|----------------------|------------|------------|------------|-------|
| Hull, | 2,290 | 1894, | Electric lighting, | 197,597 00 | 197,597 00 | 9,694,001 | 18 30 |
| Ipswich, | 6,272 | 1903, | Electric lighting, | 77,511 00 | 79,511 00 | 5,624,117 | 20 50 |
| Littleton, | 1,228 | 1912, | Electric lighting, | 22,819 00 | 23,720 00 | 971,685 | 23 50 |
| Lunenburg, | 1,610 | 1914, | Electric lighting, | 16,000 00 | 17,750 00 | 1,682,789 | 21 70 |
| Mansfield, | 5,772 | 1904, | Electric lighting, | 110,389 00 | 111,239 00 | 4,423,040 | 23 60 |
| Marblehead, | 7,606 | 1895, | Electric lighting, | 150,215 00 | 150,215 00 | 11,582,956 | 19 00 |
| Merrimac, | 2,101 | 1904, | Electric lighting, | 23,076 00 | 23,076 00 | 1,698,813 | 20 00 |
| Middleborough, | 8,631 | 1893, | Gas and electricity, | 153,192 00 | 153,192 00 | 5,182,925 | 23 80 |
| Middleton, | 1,308 | 1913, | Electric lighting, | 6,793 00 | 7,668 00 | 952,154 | 13 50 |
| North Attleborough, | 9,398 | 1894, | Electric lighting, | 136,309 00 | 136,309 00 | 9,360,290 | 22 00 |
| Norwood, | 10,977 | 1907, | Electric lighting, | 71,552 00 | 71,552 00 | 16,289,234 | 12 80 |
| Paxton, | 471 | 1914, | Electric lighting, | 5,989 00 | 6,515 00 | 421,493 | 19 00 |
| Peabody, | 18,625 | For streets, 1892, Commercial, 1893, | Electric lighting, | 193,226 00 | 195,547 00 | 15,598,100 | 22 60 |
| Princeton, | 800 | 1912, | Electric lighting, | 15,734 00 | 15,734 00 | 2,247,466 | 12 60 |
| Reading, | 6,805 | 1895, | Electric lighting, | 233,835 00 | 243,835 00 | 8,256,210 | 20 60 |
| Rowley, | 1,481 | 1910, | Electric lighting, | 20,191 00 | 20,191 00 | 2,308,919 | 10 00 |
| Shrewsbury, | 2,794 | 1908, | Electric lighting, | 43,869 00 | 43,869 00 | 1,709,184 | 15 90 |
| South Hadley, | 5,179 | 1914, | Electric lighting, | 40,000 00 | 40,000 00 | 3,403,903 | 24 30 |

| MUNICIPALITY. | Population. | Year of Beginning. | Kind of Supply. | Total Invest- ment to June 30, 1915. | Total Invest- ment to June 30, 1916. | Valuation of Estates. | Tax Rate. |
|----------------------|-------------|---|------------------------|--|--|--------------------------|-----------|
| Sterling, . . . | 1,403 | 1911, . . . | Electric lighting, . | \$22,825 00 | \$24,725 00 | \$1,141,185 | \$23 00 |
| Taunton, . . . | 36,161 | 1897, . . . | Electric lighting, . | 449,434 00 | 449,430 00 | 27,611,174 | 20 40 |
| Templeton, . . . | 4,081 | 1907, . . . | Electric lighting, . | 33,435 00 | 35,330 00 | 2,047,645 | 24 40 |
| Wakefield, . . . | 12,781 | 1894, . . . | Gas and electricity, . | 277,661 00 | 277,661 00 | 12,824,446 | 23 20 |
| Wellesley, . . . | 6,439 | For streets, 1892, . Commercial, 1906, | Electric lighting, . | 77,569 00 | 80,569 00 | 20,467,663 | 12 00 |
| West Boylston, . . . | 1,318 | 1911, . . . | Electric lighting, . | 28,053 00 | 28,653 00 | 1,290,061 | 14 20 |
| Westfield, . . . | 18,411 | 1899, . . . | Gas and electricity, . | 264,441 00 | 323,441 00 | 12,848,808 | 21 80 |

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.
Belmont from the Cambridge Electric Light Company.
Boylston from the New England Power Company.
Georgetown from the Haverhill Electric Company.
Groton from the Ayer Electric Light Company.
Groveland from the Haverhill Electric Company.
Hingham from Weymouth Light and Power Company.
Holden from the New England Power Company.
Hull from the Weymouth Light and Power Company.
Littleton from the Lowell Electric Light Corporation.
Lunenburg from the Fitchburg Gas and Electric Light Company.
Merrimac from the Amesbury Electric Light Company.
Middleton from Danvers Municipal Light Plant.
North Attleborough from the Union Light and Power Company.
Norwood from the Edison Electric Illuminating Company of Boston.
Paxton from Worcester Electric Light Company.
Princeton from the Gardner Electric Light Company.
Rowley from Ipswich Municipal Light Plant.
Shrewsbury from Marlborough Electric Company.
South Hadley from Holyoke Municipal Light Plant.
Sterling from the New England Power Company.
Templeton from Gardner Electric Light Company.
Wakefield from Edison Electric Illuminating Company of Boston, and
Reading Municipal Light Plant.
Wellesley from Edison Electric Illuminating Company of Boston.
West Boylston from New England Power Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years. The income does not include any charges for electricity and gas used for street lighting and municipal buildings, although the expenses include the cost of the electricity and gas so delivered. Neither does the income include the appropriations made from the tax levy for the current expenses of the plant, including the retirement of the outstanding debts. Such appropriations are in fact the only amounts charged directly to the taxpayers for street lighting and, in many instances, for lighting municipal buildings: —

Electricity.

| | YEAR ENDING JUNE 30. | |
|--|-------------------------|-------------------------|
| | 1915. | 1916. |
| INCOME: — | | |
| From sale of commercial arc lights, | ¹ \$8,442 85 | ¹ \$211 00 |
| sale of commercial incandescent lights, | ¹ 7,928 31 | ¹ 16,272 17 |
| sale of domestic incandescent lights, | ² 476,653 42 | ² 857,946 42 |
| sale of electric power, | ² 293,014 94 | — |
| sale to other plants and companies, | 321,105 79 | 461,558 66 |
| rent of meters, | 10,378 59 | 10,279 28 |
| rent of fixtures, | 378 48 | 309 93 |
| other sources, | 2,668 71 | 2,965 64 |
| | 11,377 27 | 8,093 31 |
| Total, ³ | \$1,131,948 36 | \$1,357,636 41 |
| EXPENSES: — | | |
| Coal, | \$234,051 81 | \$272,339 13 |
| Oil and waste, | 6,164 14 | 8,446 02 |
| Water, | 5,990 23 | 6,425 95 |
| Wages at station, | 139,156 82 | 148,335 38 |
| Repairs of real estate, | 22,861 21 | 29,156 78 |
| Repairs of steam plant, | 26,052 22 | 24,321 86 |
| Repairs of electric plant, | 6,826 22 | 4,996 14 |
| Station tools and appliances, | 6,274 60 | 5,801 86 |
| Current bought, | 156,025 64 | 187,354 11 |
| Wages for care of lights, etc., | 42,429 83 | 36,105 71 |
| Repairs of lines and lamps, | 89,484 34 | — |
| Maintenance of street lamps, | — | 26,880 76 |
| Maintenance of commercial lamps, | — | 15,089 45 |
| Incandescent lamps, | 25,206 42 | — |
| Repairs of lines and conduits, | — | 113,875 53 |
| Globes, | 2,457 28 | — |
| Repairs of meters and transformers, | — | 8,606 16 |
| Distribution tools and appliances, | 5,935 95 | 34,852 29 |
| Horses, wagons and automobiles, | 21,467 21 | — |
| General salaries, | 62,498 50 | 67,824 36 |
| Salaries of municipal light boards, | 4,067 50 | 3,380 00 |
| Committee expenses, | 77 93 | 422 22 |
| Auditors' fees, | 2,248 47 | 4,606 39 |
| General office expenses, | 32,515 31 | 32,078 40 |
| Rents of office, | 2,041 06 | 2,370 38 |
| Insurance, | 24,408 04 | 24,343 30 |
| Law expenses, | 135 00 | 1,779 78 |
| Claims, | 2,529 00 | 195 89 |
| Bad debts, | 2,080 28 | 1,025 24 |
| Incidentals, | 104 82 | 193 76 |
| Total, | \$924,865 77 | \$1,060,806 85 |
| Balance of operating account, | \$207,082 59 | \$296,829 56 |
| With which is to be considered the following: — | | |
| Interest on notes and bonds, | \$93,535 50 | \$93,755 36 |
| Depreciation, | 140,389 39 | 231,724 35 |
| Losses on other items, | 5,506 37 | 3,270 90 |
| Total, | \$32,348 67 | \$31,921 05 |
| Less gains on jobbing, | 801 88 | 1,510 15 |
| Balance to be provided for by appropriations for current expenses, | \$31,546 79 | \$30,410 90 |

¹ By contract.² By meter.³ Does not include electricity used for street lighting or for municipal buildings.

Gas.

| | YEAR ENDING JUNE 30. | |
|---|----------------------|---------------------|
| | 1915. | 1916. |
| INCOME: — | | |
| From gas sold by meter, | \$289,970 59 | \$285,490 28 |
| sales of coke, | 15,899 29 | 20,118 09 |
| sales of tar, | 5,590 46 | 12,032 03 |
| ammoniacal liquor, | 3,038 43 | 2,752 88 |
| rent of meters, | 126 37 | 153 74 |
| other sources, | — | 310 33 |
| Total, | \$314,625 14 | \$320,897 35 |
| EXPENSES: — | | |
| Coal, | \$93,388 13 | \$97,163 74 |
| Gas oil, | 23,606 91 | 16,628 35 |
| Purifying materials, | 1,878 10 | 2,078 17 |
| Water, | 692 78 | 764 28 |
| Wages at works, | 55,815 97 | 61,341 12 |
| Repairs, real estate, | 2,628 77 | 2,937 60 |
| Repairs and maintenance at works, | 13,782 19 | 21,733 55 |
| Tools, apparatus and machinery, | 2,038 44 | 3,419 59 |
| Wages of meter takers, clerical labor in distribution department, | 7,647 74 | 9,059 98 |
| Repairs, renewals and maintenance of mains and services, | 5,358 93 | 4,457 65 |
| Distribution tools, etc., | 2,262 28 | 1,926 54 |
| Repairs and renewals of meters, | 8,106 03 | 6,543 71 |
| Gas stove setting, repairs and renewals, | 3,446 44 | 2,760 14 |
| General salaries, | 14,740 90 | 14,693 14 |
| Auditors' fees, | 626 57 | 1,381 35 |
| Salaries of municipal light boards, | 450 00 | 450 00 |
| Committee expenses, | 34 58 | 167 33 |
| General office expenses, | 7,947 96 | 5,196 23 |
| Insurance, | 2,168 07 | 3,229 59 |
| Rents, | 241 12 | 270 83 |
| Bad debts, | 8 88 | 20 72 |
| Incidentals, | 20 88 | 23 36 |
| Horses, wagons and automobiles, | 3,690 97 | 2,573 21 |
| Total, | \$250,582 64 | \$258,820 18 |
| Balance of operating account, | \$64,042 50 | \$62,077 17 |
| From which is to be deducted: — | | |
| Interest on bonds and notes, | \$23,879 71 | \$25,259 90 |
| Depreciation, | 40,447 91 | 74,395 57 |
| Losses on bad bills, etc., | 609 63 | 1,519 37 |
| Making a total of | \$64,937 25 | \$101,174 84 |
| Add gains on jobbing, | 378 42 | — |
| Less loss on jobbing, | — | 216 69 |
| Leaving a net gain of | \$65,315 67 | \$100,958 15 |

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts:—

| | YEAR ENDING JUNE 30. | |
|--|----------------------|----------------|
| | 1915. | 1916. |
| ASSETS:— | | |
| Electric:— | | |
| Real estate, | \$249,746 63 | \$246,435 45 |
| Steam plant, | 873,356 84 | 794,578 51 |
| Electric plant, | 497,236 63 | 451,399 51 |
| Electric lines, | 1,281,079 15 | 1,397,992 90 |
| Work in process, | 2,026 08 | 244 90 |
| Other plant items, | 721,753 32 | 754,212 11 |
| Materials, | 180,496 12 | 267,289 64 |
| Gas:— | | |
| Real estate, | 497,794 63 | 522,160 37 |
| Machinery, | 333,570 11 | 340,813 35 |
| Street mains, | 362,871 97 | 388,272 44 |
| Gas meters, | 132,630 29 | 125,953 67 |
| Materials, | 41,126 43 | 53,316 91 |
| General cash (or town treasury), | 245,688 55 | 303,505 13 |
| Depreciation cash, | 119,286 32 | 199,729 79 |
| Due for electricity, | 133,013 34 | 160,017 43 |
| Due for gas, | 13,500 20 | 9,922 69 |
| Other accounts due, | 36,562 73 | 37,009 63 |
| Sinking funds, | 353,086 17 | 354,406 76 |
| | \$6,074,825 51 | \$6,407,261 19 |
| LIABILITIES:— | | |
| Appropriations for construction, | \$820,255 49 | \$783,713 41 |
| for extraordinary repairs, | 5,720 10 | 5,720 10 |
| for bond payments, | 483,598 15 | 510,798 15 |
| for note payments, | 392,452 63 | 412,445 40 |
| for sinking funds, | 327,273 69 | 338,623 69 |
| for fire alarm, | 4,690 16 | 5,080 50 |
| Overdrafts, | — | 33,138 60 |
| Bonds outstanding, | 2,510,400 00 | 2,586,990 89 |
| Notes payable, | 475,770 33 | 434,903 66 |
| Unpaid bills, | 76,339 58 | 84,982 05 |
| Deposits, | 19,781 34 | 22,106 50 |
| Interest due and not paid, | 800 00 | 760 00 |
| Interest accrued but not due, | 22,878 60 | 23,282 43 |
| Other amounts due, | 22,889 09 | 16,331 85 |
| Cash overdrawn, | 106,781 12 | 137,246 73 |
| Reserve fund, | 2,800 00 | — |
| | \$5,272,430 28 | \$5,396,123 96 |
| Surplus, | 802,395 23 | 1,011,137 23 |
| | \$6,074,825 51 | \$6,407,261 19 |

Price.

The following table shows the prices charged by each municipality for commercial electric lighting and power on June 30, 1915 and 1916:—

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------|--|--|-------|
| | | 1916. | 1915. |
| Ashburnham, . . . | For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals. For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load. | 10 | 10 |
| Belmont, . . . | For light: 12½ cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Minimum monthly charge of \$1. Free renewals of carbon lamps. For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net. | 10 | 10 |
| Boylston, . . . | For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or free renewals. For power: 8 cents net a k. w. h. if on separate meter from lighting. | 12 | 12 |
| Braintree, . . . | For light: 10 cents net a k. w. h. Current for moving-picture arcs, 8 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: 5 cents net to 3 cents net a k. w. h., according to quantity used. For cooking: 3 cents a k. w. h. | 10 | 10 |
| Chicopee, . . . | For light: 9 cents net a k. w. h. for first 100 k. w. h. a month, and 8 cents a k. w. h. for all additional k. w. h. a month. Minimum monthly charge of 50 cents for each meter installed. To customers using light during the daytime an operating charge is made of 4 cents a k. w. h., and a standing charge of 5 cents a k. w. h. divided by the hours a day of full load consumption. No wiring. Free renewal of carbon lamps; mazda lamps at about cost. For power: 6 cents net a k. w. h. to 1.4 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a h. p. a month. A discount of 10% to customers who use primary current. | 9 | 9.6 |
| Concord, . . . | For light: 9 cents net a k. w. h. Minimum charge of 75 cents a month. No wiring. Carbon lamps renewed free; mazda lamps at cost. For power: 5 cents net a k. w. h. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p. For cooking and heating: 3 cents net a k. w. h. Minimum charge of 75 cents a month. | 9 | 9 |

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------|---|--|-------|
| | | 1916. | 1915. |
| Danvers, . . . | For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 50 cents a month. For power: 3.5 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 3 cents net to 1.75 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of 50 cents a month. | 10 | 10 |
| Georgetown, . . . | For light: 18 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 10 days. Current for moving-picture arcs, 12 cents a k. w. h., less discount of 5 cents a k. w. h. for payment within 10 days. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 12 cents gross a k. w. h., less discount of 5 cents a k. w. h. for payment within 10 days. Minimum charge of \$7.20 a year per h. p. | 12 | 12 |
| Groton, . . . | For light: 13 cents gross a k. w. h. for first 49 k. w. h., 12 cents a k. w. h. from 50 to 99 k. w. h., 11 cents a k. w. h. for all over 100 k. w. h., with discount of 10% for payment within 10 days. Minimum charge of 75 cents a month. No wiring and no lamp renewals. For power: 5 cents net a k. w. h. for first 50 k. w. h. a month, and 4 cents a k. w. h. on all over 50 k. w. h. Minimum charge of 75 cents a k. w. of demand. | 11.7 | 11.7 |
| Groveland, . . . | For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. for payment by the 15th of month. Minimum charge of \$9 a year. No wiring. Carbon lamps renewed free. For power: 12 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$12 a year. | 11 | 12 |
| Hingham, . . . | For light: 10 cents net to yearly customers; 14 cents net to summer residents. Minimum charge of 50 cents a month to yearly customers, and \$1.50 a month to summer residents. No wiring or free renewals. For power: 7 cents net a k. w. h. with a connected load not less than 1,500 watts or more than 3,500 watts; over 3,500 watts, power not to be used between hours of 6 and 10 p.m., 5½ cents a k. w. h. Minimum charge, \$1 a month. To customers having a load of 7,500 watts or over, power not to be used between hours of 6 and 10 p.m., metered on the primary side of transformer and erecting their own installation, 2½ cents a k. w. h. Minimum charge for this service, \$10 a month. For cooking: 4 cents net a k. w. h. Minimum charge of \$1 a month. | 10 | 10 |
| Holden, . . . | For light: 12 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$1 a month. No wiring and no free renewals. | 12 | 12 |

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|---------------------------|--|--|-----------------|
| | | 1916. | 1915. |
| Hoiden— <i>Con.</i> . . . | For power: 6 cents net a k. w. h. Minimum charge of \$1 a h. p. a month for over 1 h. p. | | |
| Holyoke, | For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment within 10 days. Flaming arcs, 5 cents extra a k. w. h. for maintenance. Minimum charge of 50 cents a month. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 p.m., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid within 10 days; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices. For power: 5 cents gross a k. w. h., less discounts from 20 to 55%, according to amount of monthly bill. Net rates: 2.1 cents a k. w. h. for 50 h. p. average hourly use to 1.3 cents a k. w. h. for 750 h. p. average hourly use. Minimum monthly charge of 50 cents. | 6 | 6 |
| Hudson, | For light: 13½ cents gross a k. w. h., less discount of 25% for payment within 15 days of date of bill and 15% for payment within 25 days. In Stow: 18 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. Renewals free for carbon and gem lamps; other lamps at about 50% of cost. For power: 3.8 cents gross to 2.46 cents gross, less discount of 10% for payment in 15 days, according to h. p. installation and monthly consumption. In Stow: from 7 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p. For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month. | 10 ¹ | 10 ¹ |
| Hull, | For light: 14 cents net a k. w. h. to yearly customers; 17 cents a k. w. h. to transient or summer customers. Customers having a gross bill of \$50 or more a month will receive a discount of 10%; if gross bill is \$100 or more a month a discount of 15% will be allowed. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will receive a discount of 68½%. Minimum charge of \$5 a meter a year. For power: 6 cents net a k. w. h. to any customer not using electricity from 7 p.m. to 12 midnight. Minimum charge, \$5 a year. Customers with the right to use power at any time during 24 hours, to pay for a service or | 14 ² | 20 |

¹ 13½ cents in Stow.² 17 cents to summer customers.

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|--------------------|---|--|-------|
| | | 1916. | 1915. |
| Hull — <i>Con.</i> | capacity charge of \$30 a year a k. w. for all electricity used. For cooking: 3 cents net a k. w. h., with a minimum charge of \$5 a meter for season or year. | | |
| Ipswich, | For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment before the 20th of month. Minimum monthly charge of 50 cents. No wiring or free lamp renewals. For power: same rates as for light. | 10 | 10.8 |
| Littleton, | For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. Wiring at cost plus 20%. No free renewals. For power: same rates as for light. | 13.5 | 13.5 |
| Lunenburg, | For light: 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or free lamp renewals. | 12 | 12 |
| Mansfield, | For power: 5 cents net a k. w. h. For light: 13 cents gross to 8 cents a k. w. h., according to monthly consumption, less discount of 10% for payment in 15 days. By contract: 50 cents a month for each 16 c. p. lamp or its equivalent. Minimum monthly charge of 75 cents. No wiring or free renewals. For power: 7 cents gross to 2.6 cents, according to quantity consumed, less discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. installed. For heating and cooking: 4 cents gross a k. w. h., with a discount of 10% for payment in 15 days. Minimum monthly charge of 75 cents. | 11.7 | 11.7 |
| Marblehead, | For light: 13 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungstens at about cost. For power: 6 cents net a k. w. h. to 3.1 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2. For heating: 5 cents net a k. w. h. Minimum monthly charge of \$1. | 11 | 11 |
| Merrimac, | For light: 20 cents gross a k. w. h., less discounts, for payment by 15th of month, of 25% on bills of \$20 or less to 50% on bills from \$100 to \$250 a year; on bills of over \$250 special rates will be given. Minimum monthly charge of \$1. No wiring or lamp renewals. For power: to yearly customers \$21 a year for 250 k. w. h. or less; for more than 250 k. w. h. a year, 8½ cents gross a k. w. h. to 4 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month. | 15 | 15 |
| Middleborough, | For light: 15 cents gross a k. w. h., with discounts, for payment before 20th of month, of 5 to 30%, according to amount of monthly | 14.25 | 14.25 |

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------------------|---|--|-------------------|
| | | 1916. | 1915. |
| Middleborough — <i>Con.</i> | bill. Minimum charge of \$12 a year. By contract: $\frac{3}{4}$ cent an estimated lamp hour. No wiring or lamp renewals. For power: 10 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption. | | |
| Middleton, . . . | For light: 20 cents gross a k. w. h., with discount of 25% for prompt payment. Minimum charge of \$1 a month. No wiring or lamp renewals. | 15 | 15 |
| North Attleborough, . | For light: 15 cents gross a k. w. h., with discount of 25% for prompt payment. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. or 7 $\frac{1}{2}$ cents gross a h. p., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand. For heating: 5 cents gross a k. w. h., with discount of 20% if paid by 16th of month. | 10 | 12 |
| Norwood, . . . | For light: 9 cents net a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals free. For power: 12 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33 $\frac{1}{3}$ % on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand plus 1.9 cents a k. w. h. for k. w. h. used. | 9 | 9 |
| Paxton, . . . | For light: 12 cents net. Minimum charge of \$1 a month. No wiring or free lamp renewals. For power: 8 cents net a k. w. h. | 12 | 12 |
| Peabody, . . . | For light: 12 cents gross a k. w. h. in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield 14 cents a k. w. h. , with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring. Re- | 10.8 ¹ | 10.8 ¹ |

¹ 12.6 cents in Lynnfield.

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-----------------------|--|--|------------------|
| | | 1916. | 1915. |
| Peabody.— <i>Con.</i> | newals free of gem or metalized filament lamps. For power: 10 cents gross a k. w. h. for first 10 k. w. h. a month, 5 cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1 cent a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load. | | |
| Princeton, | For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals. For power: 6 cents gross, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. | 10.8 | 10.8 |
| Reading, . . . | For light: 11 cents gross a k. w. h. in Reading, 14 cents gross in North Reading, Lynnfield Center and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$9. No wiring. Free renewals of lamps. For power: 8 cents net to 2½ cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1 on installations of 5 h. p. or less, 50 cents a h. p. on installations of over 5 h. p. For cooking and heating: 3 cents gross a k. w. h., less discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$12. | 9.9 ¹ | 9.9 ¹ |
| Rowley, . . . | For light: 12½ cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: same rates as for light. | 12.5 | 12.5 |
| Shrewsbury, . . . | For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, with discount of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring or free renewals. For power: 5 cents net a k. w. h. Minimum charge of \$24 a year. | 10.8 | 10.8 |
| South Hadley, . . . | For light: 13 cents gross a k. w. h., with discounts, for payment in 10 days, from 10 to 40%, according to amount of bill. Minimum monthly charge of 50 cents. Sign rate: 5 cents per k. w. h. for any amount. Minimum charge, \$1.50 a month. No free lamp renewals. Wiring at cost plus 10%. For power: 6 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption. For heating: 5 cents net a k. w. h. for 100 k. w. h. or less a month; 4.5 cents for 100 to 250 k. w. h.; 4 cents for all over 250 k. w. h. Minimum charge of \$1.50 a month. | 11.7 | 13.5 |
| Sterling, . . . | For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. Mini- | 10 | 10 |

¹ 12.6 cents in North Reading, Lynnfield Center and Wilmington.

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|--------------------------------|---|--|-------|
| | | 1916. | 1915. |
| Sterling — <i>Con.</i> | <p>mum charge of \$6 for a season of four months. No wiring or free renewals.</p> <p>For power: 6 cents net a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1 a h. p.</p> <p>For heating: 6 cents net a k. w. h. for the first 25 k. w. h., and 4 cents a k. w. h. for all over 25 k. w. h. Minimum yearly charge of \$12.</p> | | |
| Taunton, | <p>For light: 11 cents gross a k. w. h. for first 100 k. w. h. a month, 10 cents a k. w. h. for next 500 k. w. h. a month, and 9 cents a k. w. h. for all over 600 k. w. h. a month, with discount of 10% for payment by the 15th of month. Minimum charge of 75 cents a month. By contract: an operating charge of 4 cents a k. w. h. and a standing charge of 7 cents a k. w. h. divided by the hours a day of full load consumption, with a discount of 10% of the gross charge if the bill is paid on or before the 15th of the month. Window and sign lighting: lamps burning from 30 minutes before sunset until 10.30 each night, 10 cents net a month for a 5-watt lamp to \$10 net a month for a 1,000-watt lamp. No wiring. Renewals free for carbon lamps; at slightly above cost for tungsten lamps.</p> <p>For power: 6 cents gross a k. w. h. for first 100 k. w. h. a month, 4 cents for next 300 k. w. h. a month, 3 cents a k. w. h. for next 500 k. w. h. a month, 2½ cents a k. w. h. for next 1,000 k. w. h. a month, 2 cents a k. w. h. for next 3,000 k. w. h. a month and 1½ cents a k. w. h. for all additional k. w. h., with discount of 10% for payment by the 15th of the month. Minimum charge of 75 cents a month for first h. p. or fraction thereof, and 50 cents for each additional h. p. installed.</p> <p>For heating: 4½ cents gross a k. w. h., with discount of 10% for payment in 15 days. Minimum charge of 75 cents a month.</p> | 9.9 | 9.9 |
| Templeton, | <p>For light: 11 cents net a k. w. h. Minimum monthly charge of \$1 for first meter, 50 cents for each additional meter installed. No wiring. Renewals at cost.</p> <p>For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first h. p. installed and 50 cents for each additional h. p.</p> | 11 | 11 |
| Wakefield, | <p>For light: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment on or before 15th of month. Store window lighting: every night until 9 o'clock, commercial lights burning until 12 o'clock, 3 or more are lights, 13 cents gross, with discount of 3 cents for prompt payment. Moving-picture theatres: 10 cents a k. w. h., with discount of 2 cents a k. w. h. Signs: 10 cents a k. w. h., with discount of 3 cents a k. w. h. No wiring or free renewals.</p> | 10 | 10 |

| MUNICIPALITY. | Prices. | MAXIMUM NET PRICE PER K. W. H. (CENTS). | |
|-------------------------|---|--|-------|
| | | 1916. | 1915. |
| Wakefield — <i>Con.</i> | For power: 10 cents gross a k. w. h. to 6 cents a k. w. h., according to monthly consumption, less discount of 3 cents a k. w. h. for payment on or before 15th of month. Minimum monthly charge of 75 cents a h. p. on from 1 to 3 h. p., \$2.50 on 3 to 10 h. p. and \$3 on 10 to 20 h. p. | | |
| Wellesley, | For light: 10 cents gross a k. w. h., less discount of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring. Carbon lamps and tungsten lamps of more than 60 watts renewed free; other tungsten lamps at reduced prices. For power: 6 cents gross a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a discount of 15% for payment on or before the 15th of the month. Minimum monthly charge of \$10 a year for each meter. For cooking, heating and miscellaneous energy: 10 cents gross a k. w. h. up to 20 k. w. h. a month, and 3.5 cents a k. w. h. for over 20 k. w. h., less discount of 15% if paid by 15th of month. | 8.5 | 8.5 |
| West Boylston, . . . | For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in excess of 100 k. w. h. No wiring or lamp renewals. | 12 | 12 |
| Westfield, | For power: 4 cents net a k. w. h. For light: 7 cents net a k. w. h. Are lights: \$8.75 a month for each light. No wiring. No free lamp renewals. For power: 4 cents net a k. w. h. for first 500 k. w. h. a month, 3 cents a k. w. h. for 500 to 2,000 k. w. h., and 2 cents a k. w. h. for 2,000 k. w. h. or over. | 7 | 7 |

Street Lighting by Municipal Plants.

The statutes relating to municipal light plants prescribe that the excess of the estimated annual expense (including the gross expense of operation, maintenance and repair, interest on the debt created to pay for the plant, depreciation, sinking fund or debt requirements, and loss if any, in the operation of the plant during the preceding year) over the estimated income

from sales to private consumers shall be included in the annual appropriations for maintenance and in the tax levy. For this excess, which it must thus raise by taxation, the city or town receives its street and in some cases its public building lighting. In some instances electricity furnished to public buildings is metered, charged at the same rates as to private consumers, and paid out of other appropriations in the same manner as though the plants were privately owned. In some instances also specific appropriations are made for street lighting, presumably with the number and type of lamps to be supplied in view. For these reasons, while it is desirable to know from the standpoint of the city or town as a municipal corporation what it is getting for the money raised for the plant by taxation, and on a basis comparable with the cost to it of lighting its buildings and streets if served by a privately owned plant, such information can be obtained only by estimating the electricity used in public buildings when not measured, and computing the cost per street lamp based on the average number of lights used per day and apportioned between different types of lamps according to the energy theoretically necessary to supply them. In the five pages following, the data used in arriving at these results and the results themselves will be found tabulated.

The second table is devised upon the theory that for all its expenditure the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously such cost is affected by the profit or loss on the commercial lighting.

The following table shows the number of street lights and their wattage installed on June 30, 1916, and the average number in use throughout the year ending June 30, 1916, with the average number of days and hours the same were burned in the municipalities named: —

Street Lights — Operation.

| MUNICIPALITY. | Number of Public Lamps. | Wattage. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. |
|--|--------------------------------------|---|-----------------------------|----------------------------------|-----------------------------------|
| Ashburnham, | 127 | 40 | 127 | 5.3 | 30.4 |
| Belmont, | 407 84 | 56 256 | 487 | 6.9 | 29.4 |
| Boylston, | 2 60 | 385 40 | 93 | 5.1 | 26.8 |
| Braintree, | 32 562 100 | 60 50 100 | 698 | 8.5 | 29.7 |
| Chicopee, | 36 10 222 45 | 225 60 75 70 | 236 | 10.9 | 30.5 |
| Concord, | 1 200 55 | 300 305 330 | 269 | 10.8 | 30.5 |
| Danvers, | 1,007 475 350 | 50 60 75 | 1,001 | 9.5 | 30.5 |
| Georgetown, | 75 5 278 | 100 528 35 | 45 | 4.5 | 29.4 |
| Groton, | 2 247 | 87 50 | 270 | 5.2 | 30.3 |
| Groveland, | 273 | 75 | 271 | 5.7 | 27.6 |
| Hingham, | 593 32 | 50 266 | 612 | 5.8 | 29.8 |
| Holden, | 166 18 39 422 | 40 250 40 73 | 184 | 5.5 | 27.7 |
| Holyoke, | 1 73 5 | 75 155 500 | 525 | 11.0 | 30.5 |
| Hudson, { Hudson, | 467 409 34 | 400 50 75 | 472 | 10.5 | 30.5 |
| Stowe, | 2 40 | 500 50 | 2 40 | -1 | 30.5 |
| Hull, | 660 12 | 50 300 | 542 | 6.5 | 30.5 |
| Ipswich, | 608 250 | 40 60 | 841 | 8.6 | 30.4 |
| Littleton, | 14 101 | 460 75 | 14 | 5.4 | 26.8 |
| Lunenburg, | 10 57 | 40 48 | 67 | 5.5 | 30.5 |
| Mansfield, | 468 31 | 40 163 | 470 | 11.1 | 30.5 |
| Marblehead, | 286 157 | 40 350 | 275 158 | 11.0 | 30.5 |
| Merrimac, | 373 10 7 | 40 60 100 | 390 | 5.9 | 29.8 |
| Middle- borough, { Middleborough, | 215 12 4 | 50 250 50 | 223 | 5.1 | 27.6 |
| Rock, North and South Middle- borough. { | 3 5 2 7 | 150 250 400 500 | 13 | 8.7 | 29.4 |
| Middleton, | 95 | 40 | 95 | 6.1 | 30.5 |
| North Attleborough, | 80 72 737 67 4 2 2 | 55 50 60 80 200 250 375 | 80 | 5.7 | 30.5 |
| | | | 804 | 7.0 | 30.5 |

Street Lights — Operation — Concluded.

| MUNICIPALITY. | Number of Public Lamps. | Wattage. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. |
|--------------------------|-------------------------------|----------|-----------------------------|----------------------------------|-----------------------------------|
| Norwood, | { 614 | 45 | { 680 | 10.9 | 30.4 |
| Paxton, | { 71 | 200 | { 41 | 4.1 | 24.8 |
| Lynnfield, | { 41 | 65 | { 53 | 6.0 | 26.9 |
| Peabody, | { 49 | 32 | { 184 | 9.6 | 27.4 |
| Peabody, | { 2 | 125 | { 529 | 10.6 | 30.5 |
| Peabody, | { 2 | 250 | { 75 | 4.5 | 28.1 |
| Princeton, | { 184 | 32 | { 130 | 4.7 | 30.5 |
| Princeton, | { 282 | 32 | { 215 | 4.7 | 30.5 |
| Princeton, | { 159 | 40 | { 130 | 4.7 | 30.5 |
| Princeton, | { 39 | 49 | { 130 | 4.7 | 30.5 |
| Princeton, | { 39 | 72 | { 130 | 4.7 | 30.5 |
| Princeton, | { 11 | 125 | { 130 | 4.7 | 30.5 |
| Princeton, | { 75 | 320 | { 130 | 4.7 | 30.5 |
| Princeton, | { 130 | 75 | { 130 | 4.7 | 30.5 |
| Princeton, | { 83 | 40 | { 130 | 4.7 | 30.5 |
| Princeton, | { 218 | 40 | { 130 | 4.7 | 30.5 |
| Princeton, | { 5 | 40 | { 130 | 4.7 | 30.5 |
| Princeton, | { 413 | 60 | { 130 | 4.7 | 30.5 |
| Reading, | { 12 | 100 | { 503 | 10.5 | 30.5 |
| Reading, | { 48 | 170 | { 503 | 10.5 | 30.5 |
| Reading, | { 1 | 400 | { 503 | 10.5 | 30.5 |
| Reading, | { 24 | 600 | { 503 | 10.5 | 30.5 |
| Wilmington, | { 384 | 40 | { 361 | 5.5 | 30.5 |
| Rowley, | { 250 | 40 | { 243 | 5.0 | 23.9 |
| Shrewsbury, | { 450 | 40 | { 442 | 4.9 | 26.7 |
| South Hadley, | { 70 | 48 | { 85 | 5.4 | 30.4 |
| South Hadley, | { 10 | 56 | { 85 | 5.4 | 30.4 |
| South Hadley, | { 6 | 60 | { 85 | 5.4 | 30.4 |
| South Hadley, | { 10 | 48 | { 85 | 5.4 | 30.4 |
| South Hadley, | { 174 | 56 | { 85 | 5.4 | 30.4 |
| Sterling, | { 65 | 75 | { 65 | 7.1 | 30.5 |
| Sterling, | { 1,490 | 40 | { 65 | 7.1 | 30.5 |
| Taunton, | { 221 | 160 | { 1,754 | 10.9 | 30.5 |
| Taunton, | { 32 | 350 | { 1,754 | 10.9 | 30.5 |
| Taunton, | { 15 | 366 | { 1,754 | 10.9 | 30.5 |
| Templeton, | { 253 | 50 | { 240 | 5.3 | 26.7 |
| Templeton, | { 510 | 50 | { 240 | 5.3 | 26.7 |
| Templeton, | { 23 | 75 | { 240 | 5.3 | 26.7 |
| Templeton, | { 19 | 175 | { 240 | 5.3 | 26.7 |
| Wakefield, | { 16 | 250 | { 581 | 8.3 | 28.5 |
| Wakefield, | { 2 | 400 | { 581 | 8.3 | 28.5 |
| Wakefield, | { 4 | 200 | { 581 | 8.3 | 28.5 |
| Wakefield, | { 2 | 300 | { 581 | 8.3 | 28.5 |
| Wakefield, | { 11 | 500 | { 581 | 8.3 | 28.5 |
| Wakefield, | { 5 | 25 | { 581 | 8.3 | 28.5 |
| Wellesley, | { 175 | 33 | { 1,033 | 9.7 | 30.5 |
| Wellesley, | { 696 | 43 | { 1,033 | 9.7 | 30.5 |
| Wellesley, | { 25 | 78 | { 1,033 | 9.7 | 30.5 |
| Wellesley, | { 135 | 100 | { 1,033 | 9.7 | 30.5 |
| Wellesley, | { 10 | 200 | { 1,033 | 9.7 | 30.5 |
| West Boylston, | { 270 | 40 | { 269 | 6.6 | 26.9 |
| West Boylston, | { 256 | 60 | { 237 | 10.9 | 30.5 |
| Westfield, | { 1 | 550 | { 237 | 10.9 | 30.5 |
| Westfield, | { 49 | 490 | { 146 | 10.9 | 30.5 |
| Westfield, | { 89 | 550 | { 146 | 10.9 | 30.5 |

The following table is compiled to indicate, as nearly as may be from the data available, the cost per lamp, for the year ending June 30, 1910, of the electric street lights in the municipalities named, determined by the items shown and upon the average daily number of lights used during the year, as given in the preceding table. Obviously such cost is affected by the profit or loss on the commercial business. The apparent loss in operating is the difference between the operating expense and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation upon the same amount at the rate of 3 per cent. The value of electricity supplied to municipal buildings is allowed at a fair amount, as determined and stated by the respective managers. Whenever the street lights are of different wattages, the total cost obtained in the manner indicated is apportioned to each kind, according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle power.

| MUNICIPALITY. | Net Loss in Operation. | Interest. | Depreciation. | Other Cost Items. | Total. | Less supplied Public Buildings. | Capacity in Candle Power. | Capacity in Watts. | Cost of Street Lamps per Year. |
|---------------|-------------------------|-----------|------------------------|-------------------|------------|---------------------------------|---------------------------|--------------------|--------------------------------|
| Ashburnham, | \$1,787 51 ¹ | \$765 60 | \$522 00 | - | - | \$201 60 | 80 | 56 | 7 88 |
| Belmont, | 2,203 27 | 2,611 72 | 1,958 79 | - | \$6,773 78 | 575 61 | 400 | 256 | 36 02 |
| Boylston, | 282 94 ¹ | 433 60 | 333 54 | - | 484 20 | 80 20 | 32 | 385 | 54 23 |
| Braintree, | 45 78 ¹ | 6,082 80 | 5,723 26 | \$343 59 | 12,103 87 | 382 75 | 60 | 40 | 3 73 |
| | | | | | | | 60 | 50 | 5 59 |
| | | | | | | | 40 | 100 | 12 50 |
| | | | | | | | 200 | 225 | 25 00 |
| | | | | | | | 60 | 26 23 | 26 23 |
| | | | | | | | 50 | 60 | 5 42 |
| | | | | | | | 60 | 75 | 6 78 |
| Chicopee, | 8,745 12 ¹ | 13,227 52 | 9,448 23 | 558 48 | 14,480 11 | 5,308 80 | 60 | 71 | 6 47 |
| | | | | | | | 100 | 300 | 27 54 |
| | | | | | | | 1,200 | 305 | 27 76 |
| Concord, | 5,755 72 ¹ | 6,709 05 | 5,143 42 | 312 04 | 6,408 79 | 1,097 40 | 600 | 600 | 30 03 |
| | | | | | | | 40 | 50 | 5 31 |
| | | | | | | | 50 | 60 | 1 87 |
| Danvers, | 8,695 40 ¹ | 6,660 80 | 4,995 60 | - | 2,961 00 | 475 91 | 60 | 75 | 2 35 |
| | | | | | | | - | 100 | 3 13 |
| | | | | | | | 1,200 | 528 | 16 53 |
| | | | | | | | 2,000 | 528 | 16 53 |
| Georgetown, | 456 19 ¹ | 800 00 | 600 00 | - | 943 81 | 125 35 | 32 | 40 | 2 42 |
| | | | | | | | 40 | 35 | 2 99 |
| | | | | | | | 80 | 87 | 7 40 |
| Groton, | 444 42 | 1,010 29 | 782 16 | - | 2,236 87 | 384 99 | 40 | 50 | 7 49 |
| Groveland, | 624 04 | 803 25 | 519 46 ² | - | 1,946 75 | 84 96 | 60 | 75 | 6 86 |
| Hingham, | 492 99 | 2,428 88 | 1,065 06 ² | - | 3,986 93 | 434 20 | 60 | 50 | 4 77 |
| | | | | | | | 400 | 266 | 25 34 |
| Holden, | 1,319 23 ¹ | 819 92 | 614 94 | 291 69 | 407 32 | 248 24 | 40 | 40 | 57 |
| | | | | | | | - | 250 | 3 58 |
| Holyoke, | 154,171 04 ¹ | 43,244 20 | 35,082 86 ³ | 52 97 | - | 4,513 10 | - | - | - |
| Hudson, | 8,658 84 ¹ | 3,881 25 | 2,763 70 ² | 328 05 | - | 676 28 | - | - | - |
| Hull, | 13,785 15 ¹ | 8,891 86 | 5,927 91 | 489 15 | 1,523 77 | 345 17 | 40 | 50 | 1 94 |
| | | | | | | | 400 | 300 | 11 61 |

| | | | | | | | | | |
|-------------------------------|------------------------|-----------|-------------------------|----------|-----------|----------|-------|-----|--------|
| Ipswich, | 451 16 | 3,100 44 | 2,201 37 ² | - | 6,752 97 | 545 97 | 16 | 60 | 2 84 |
| Littleton, | 370 62 | 935 58 | 638 54 ² | - | 1,914 74 | 177 54 | 25 | 40 | 5 23 |
| Lunenburg, | 392 95 ¹ | 680 00 | 469 35 ² | - | 756 40 | 40 45 | 1,860 | 460 | 60 11 |
| Mansfield, | 6,852 16 ¹ | 4,415 56 | 3,008 07 ² | 24 00 | 595 47 | 733 30 | 60 | 75 | 12 72 |
| Marblehead, | 1,698 65 ¹ | 6,008 60 | 4,506 45 | 48 68 | 8,865 08 | 1,665 50 | 32 | 40 | 10 07 |
| Merrimac, | 3,216 31 ¹ | 923 04 | 692 28 | - | - | 180 00 | 40 | 40 | 9 65 |
| Middleborough, | 10,980 70 ¹ | 4,636 91 | 3,202 40 ^{2,3} | 54 33 | - | 732 79 | 32 | 40 | 11 58 |
| Middleton, | 273 47 | 238 71 | 203 79 | 590 89 | 1,356 86 | 69 60 | 40 | 350 | - |
| North Attleborough, | 301 43 | 5,432 36 | 4,089 27 | 55 22 | 9,878 28 | 871 43 | - | - | 4 34 |
| Norwood, | 11,429 38 ¹ | 3,040 96 | 2,148 70 ² | - | - | 781 03 | - | - | 38 01 |
| Paxton, | 651 68 ¹ | 7,239 56 | 5,179 67 | 525 96 | 293 51 | 23 00 | 80 | 65 | 6 59 |
| Peabody, | 12,695 70 ¹ | 7,312 59 | 5,751 51 ² | - | 398 40 | 2,484 39 | 80 | 75 | - |
| Princeton, | 224 90 | 629 36 | 572 02 | - | 1,426 28 | - | 60 | - | 10 97 |
| Reading, | 15,862 66 ¹ | 9,537 24 | 6,897 40 ² | - | 621 98 | 617 82 | - | - | - |
| Rowley, | 39 73 | 807 64 | 605 79 | - | 1,453 10 | 65 03 | 40 | 40 | 5 71 |
| Shrewsbury, | 1,128 80 ¹ | 1,667 02 | 1,316 07 | - | 1,854 29 | 324 19 | 60 | 40 | 3 46 |
| South Hadley, | 3,838 09 ¹ | 1,600 00 | 605 89 ² | - | - | 144 57 | - | - | - |
| Sterling, | 335 65 ¹ | 935 82 | 698 10 ² | - | 1,208 27 | 61 86 | 60 | 75 | 17 64 |
| Taunton, | 31,870 72 ¹ | 17,078 49 | 13,483 02 | 432 97 | - | 4,245 12 | - | - | - |
| Templeton, | 1,160 13 ¹ | 1,404 27 | 1,003 05 | 4 51 | 1,251 70 | 82 06 | 40 | 50 | 4 89 |
| Wakefield, | 1,787 88 | 4,783 54 | 3,537 66 ³ | 129 15 | 10,288 23 | 820 90 | 60 | 50 | 10 89 |
| Wellesley, | 7,013 29 ¹ | 3,102 76 | 2,327 07 | 40 57 | - | 863 19 | 100 | 75 | 16 33 |
| West Boylston, | 743 43 ¹ | 1,122 12 | 841 59 | 58 82 | 1,279 10 | 95 96 | 250 | 175 | 38 12 |
| Westfield, | 9,429 75 | 5,186 16 | 4,094 31 ² | 1,307 50 | 20,017 75 | 1,502 23 | 400 | 250 | 53 25 |
| | | | | | | | 600 | 400 | 87 09 |
| | | | | | | | 200 | 200 | 53 27 |
| | | | | | | | 300 | 300 | 80 02 |
| | | | | | | | 500 | 500 | 133 31 |
| | | | | | | | - | - | - |
| | | | | | | | 50 | 40 | 4 40 |
| | | | | | | | 80 | 60 | 12 16 |
| | | | | | | | - | 490 | 94 47 |
| | | | | | | | - | 550 | 111 47 |

¹ Gain in operating accounts.² Depreciation less jobbing and other income received.³ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant assets are of the total combined plant, as shown by the books.

The towns of Middleborough, Wakefield and Westfield and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes water gas, that at Westfield coal gas and those at Holyoke and Wakefield coal and water gas.

During the year 1916 three examinations were made by the State inspector for candle power and purity in Middleborough, ten in Wakefield, ten in Westfield, thirteen in Holyoke. Impurities prohibited by statute were found once in Wakefield and once in Westfield, and deficient candle power was found in Wakefield.

The average price received in Holyoke for gas sold in the year ending June 30, 1916, was \$0.901 per thousand; in Middleborough, \$1.53; in Wakefield, \$1.21; and in Westfield, \$1.00. The maximum net prices in the cities and towns named on June 30, 1916, were Holyoke, 90 cents; Middleborough, \$1.50; Wakefield, \$1.20; and Westfield, \$1 per thousand cubic feet. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on pages 254 and 255 was, in Holyoke, \$1.10; in Middleborough, \$1.21; in Wakefield, \$1.14; in Westfield, \$1.13.

INSPECTION OF GAS AND GAS METERS.

Gas Inspection.

There were 711 routine inspections made of the gas supplied by the 64 companies (including 4 municipal and 3 acetylene plants) during the year ending Dec. 31, 1916. A routine inspection consists of the determination of candle power, the amount of total sulphur, amount of ammonia and presence or absence of sulphuretted hydrogen. Candle powers are determined by "the burner best adapted to the gas:" the Sugg's London Argand, sizes D, old and new style, and F, new style, with six or seven inch chimney, and the Bray slit, 7-foot low-pressure open burner, were the burners used for coal, water and mixed gases, and the Schwarz Perfection, three-quarters and one-foot sizes, for acetylene. The total sulphur

is determined by an apparatus and method devised by this office and described in the "Journal of American Chemical Society," Vol. XXVIII., p. 542, April, 1906. The presence of sulphuretted hydrogen is shown by the coloration of a paper saturated with a solution of lead acetate exposed to a gas flow of 5 feet per hour for a period of thirty seconds, one-half inch above gas stream.

Under the provisions of chapter 167, General Acts of 1916, the plants of one municipality and of eighteen companies were designated for observation when making gas on a calorific basis. In consequence, for such plants the provisions of section 181, chapter 742, Acts of 1914, relating to candle power were suspended for the period of investigation.

In the following tables are given the data obtained in the routine inspections, but the candle power results do not include the tests made of companies while participating in the calorific investigation. For convenience of comparison the acetylene-gas companies are shown in a separate table. In the ammonia column, 1. — means that the gas did not contain as much as one grain of ammonia per hundred cubic feet.

Coal-gas Companies.

| COMPANY. | Number of Inspe- ctions made. | CANDLE POWER. | | | GRAINS PER ONE HUNDRED FEET OF GAS OF — | |
|-------------------------------------|---|---------------|----------|---------|---|----------|
| | | Average. | Highest. | Lowest. | Sulphur. | Ammonia. |
| Adams, | 9 | 16.80 | 18.2 | 13.7 | 8.30 | 1. — |
| Amesbury, | 9 | 18.51 | 21.1 | 17.8 | 10.57 | 1. — |
| Amherst, | 4 | 18.65 | 20.3 | 17.4 | 9.92 | 1. — |
| Arlington, | 12 | 17.26 | 18.2 | 16.1 | 14.87 | 1. — |
| Athol, | 5 | 17.40 | 18.3 | 16.1 | 7.68 | 1. — |
| Attleboro, ¹ | 13 | 16.80 | 17.4 | 16.1 | 18.30 | 1. — |
| Beverly, | 11 | 17.58 | 18.4 | 16.2 | 13.86 | 1. — |
| Blackstone, | 3 | 15.50 | 16.4 | 14.0 | 9.26 | 1. — |
| Boston, ² | 33 | 17.07 | 18.7 | 16.4 | 17.41 | 1. — |
| Brockton, ² | 17 | 16.47 | 18.0 | 14.3 | 16.71 | 1. — |
| Cambridge, ² | 24 | 17.69 | 18.7 | 16.7 | 16.48 | 1. — |
| Charlestown, ² | 13 | 16.77 | 17.6 | 16.3 | 19.25 | 1. — |
| Citizens' (Nantucket), | 2 | 15.30 | 16.7 | 13.9 | 10.15 | 5.40 |
| Citizens' (Quincy), | 14 | 16.57 | 18.0 | 15.0 | 17.07 | 1. — |
| Clinton, | 9 | 16.82 | 18.5 | 14.5 | 8.98 | 1. — |
| Dedham, | 13 | 16.83 | 17.5 | 16.3 | 16.87 | 1. — |
| East Boston, ³ | 16 | 16.00 | 17.4 | 13.8 | 14.83 | 1. — |
| Easthampton, | 7 | 15.96 | 16.5 | 14.8 | 24.51 | 1. — |
| Fall River, ² | 22 | 16.66 | 18.0 | 15.8 | 7.98 | 1. — |
| Fitchburg, ² | 15 | 16.68 | 17.6 | 15.7 | 16.63 | 1.65 |

¹ Designated July 24.

² Designated June 30.

³ Designated August 17.

Coal-gas Companies — Concluded.

| COMPANY. | Number of Inspections made. | CANDLE POWER. | | | GRAINS PER ONE HUNDRED FEET OF GAS OF — | |
|---|-----------------------------|---------------|----------|---------|---|----------|
| | | Average. | Highest. | Lowest. | Sulphur. | Ammonia. |
| Framingham, | 9 | 18.60 | 19.7 | 17.0 | 7.09 | 1.— |
| Gardner, | 8 | 18.14 | 19.7 | 16.5 | 7.96 | 1.— |
| Gloucester, | 14 | 17.24 | 18.1 | 15.5 | 9.27 | 1.— |
| Greenfield, | 6 | 17.58 | 19.6 | 16.8 | 7.25 | 1.— |
| Haverhill, ¹ | 14 | 17.81 | 18.6 | 16.8 | 8.93 | 1.— |
| Holyoke, ^{1, 2} | 14 | 17.41 | 18.2 | 16.8 | 17.89 | 1.— |
| Ipswich, | 3 | 21.96 | 22.5 | 21.5 | 6.53 | 1.— |
| Lawrence, | 17 | 16.93 | 17.6 | 16.0 | 16.73 | 1.— |
| Leominster, | 7 | 17.77 | 19.0 | 14.7 | 9.90 | 1.— |
| Lexington, | 4 | 16.17 | 17.3 | 15.2 | 16.55 | 1.— |
| Lowell, ¹ | 22 | 16.62 | 17.4 | 16.1 | 20.40 | 1.— |
| Lynn, ³ | 27 | 16.92 | 17.7 | 15.8 | 14.16 | 1.08 |
| Malden, ¹ | 20 | 16.84 | 17.5 | 16.4 | 17.46 | 1.— |
| Marlborough-Hudson, | 5 | 18.46 | 19.3 | 17.2 | 8.16 | 1.— |
| Middleborough, ² | 3 | 18.03 | 19.1 | 16.9 | 8.53 | 1.— |
| Milford, | 8 | 16.40 | 17.8 | 15.4 | 20.71 | 1.37 |
| Natick, | 7 | 17.93 | 19.1 | 17.1 | 8.73 | 1.— |
| New Bedford, ¹ | 19 | 16.98 | 17.5 | 16.3 | 13.26 | 1.— |
| Newburyport, | 9 | 16.82 | 17.4 | 16.1 | 16.01 | 2.71 |
| Newton, | 15 | 18.01 | 18.6 | 17.1 | 17.87 | 1.— |
| North Adams, | 11 | 18.16 | 19.4 | 15.8 | 8.36 | 1.— |
| Northampton, | 12 | 17.03 | 18.5 | 16.1 | 15.93 | 1.— |
| North Attleborough, | 10 | 16.55 | 17.1 | 15.8 | 15.35 | 1.— |
| Norwood, | 10 | 16.38 | 18.1 | 14.2 | 13.95 | 1.— |
| Old Colony, ¹ | 14 | 16.95 | 18.9 | 16.1 | 8.46 | 1.— |
| Otis (Ware), | 5 | 16.62 | 17.3 | 16.0 | 15.00 | 4.3 |
| Pittsfield, | 11 | 18.19 | 19.2 | 16.8 | 11.45 | 1.— |
| Plymouth, | 7 | 16.28 | 17.0 | 15.6 | 16.67 | 1.— |
| Salem, | 15 | 16.71 | 18.0 | 16.0 | 19.81 | 1.— |
| Spencer, | 4 | 17.42 | 18.2 | 16.7 | 8.30 | 1.— |
| Springfield, ¹ | 21 | 17.27 | 18.2 | 15.5 | 22.58 | 1.— |
| Suburban (Revere), ³ | 12 | 16.49 | 17.5 | 16.1 | 18.86 | 1.— |
| Taunton, ³ | 15 | 16.32 | 17.0 | 14.6 | 22.01 | 1.— |
| Vineyard (Oak Bluffs), | 3 | 16.86 | 17.4 | 16.1 | 9.43 | 1.— |
| Wakefield, ² | 10 | 16.46 | 17.4 | 15.2 | 13.42 | 3.21 |
| Webster, | 12 | 19.73 | 25.2 | 17.9 | 9.94 | 1.— |
| Westfield, ² | 10 | 16.93 | 17.4 | 16.2 | 18.38 | 3.39 |
| Williamstown, | 4 | 17.25 | 17.9 | 16.2 | 8.97 | 1.— |
| Woburn, | 7 | 16.63 | 18.1 | 15.3 | 17.70 | 1.54 |
| Worcester County, | 6 | 18.38 | 19.2 | 17.4 | 9.58 | 1.— |
| Worcester, | 24 | 17.49 | 18.6 | 16.4 | 20.07 | 1.— |

¹ Designated June 30.² Municipal plant.³ Designated July 24.*Acetylene Gas.*

| COMPANY. | Number of Inspections made. | Average Candle Power. |
|--|-----------------------------|-----------------------|
| Hyannis, | 2 | 189.10 |
| Southeastern Mass. (Marion), | 2 | 199.00 |
| Vineyard Haven, | 2 | 195.85 |

Deficient Candle Power.

[Legal standard, 16 minimum.]

| COMPANY. | Total Number of In- spections. | Candle Power. | Date. |
|-----------------------------------|---|------------------|---------|
| Adams, | 9 | 13.7 | Feb. 10 |
| Adams, | — | 15.7 | Nov. 17 |
| Blackstone, | 3 | 14.0 | Nov. 9 |
| Brockton, | 8 | 15.7 | Feb. 15 |
| Brockton, | — | 14.3 | Mar. 2 |
| Brockton, | — | 15.5 | May 18 |
| Citizens' (Nantucket), | 2 | 13.9 | July 3 |
| Citizens' (Quincy), | 14 | 15.0 | Oct. 13 |
| Clinton, | 9 | 14.5 | Nov. 22 |
| East Boston, | 11 | 15.9 | Jan. 6 |
| East Boston, | — | 14.8 | Feb. 16 |
| East Boston, | — | 13.8 | Mar. 3 |
| East Boston, | — | 15.4 | Apr. 4 |
| Easthampton, | 7 | 15.8 | Feb. 4 |
| Easthampton, | — | 14.8 | Dec. 15 |
| Fall River, | 12 | 15.8 | Feb. 9 |
| Fitchburg, | 6 | 15.8 | Jan. 27 |
| Fitchburg, | — | 15.7 | Mar. 23 |
| Gloucester, | 14 | 15.5 | Nov. 14 |
| Leominster, | 7 | 14.7 | Nov. 3 |
| Lexington, | 4 | 15.2 | Dec. 9 |
| Lexington, | — | 15.7 | Dec. 29 |
| Lynn, | 16 | 15.8 | Feb. 9 |
| Milford, | 8 | 15.9 | Jan. 20 |
| Milford, | — | 15.4 | Sept. 8 |
| North Adams, | 11 | 15.8 | Feb. 10 |
| North Attleborough, | 10 | 15.8 | Jan. 18 |
| Norwood, | 10 | 15.2 | Jan. 21 |
| Norwood, | — | 14.2 | Feb. 1 |
| Plymouth, | 7 | 15.8 | Apr. 18 |
| Plymouth, | — | 15.6 | Dec. 7 |
| Springfield, | 12 | 15.5 | Jan. 8 |
| Taunton, | 8 | 14.6 | Jan. 14 |
| Wakefield, ¹ | 10 | 15.2 | Nov. 9 |
| Woburn, | 7 | 15.3 | Feb. 8 |

¹ Municipal plant.*Excess of Sulphur in Grains per 100 Cubic Feet.*

[Legal maximum, 30 grains.]

| COMPANY. | Total Number of In- spections. | Quantity (Grains). | Date. |
|------------------------|---|-----------------------|---------|
| Arlington, | 12 | 31.1 | Aug. 1 |
| Easthampton, | 7 | 30.5 | Feb. 25 |
| Springfield, | 21 | 31.5 | Jan. 21 |
| Springfield, | — | 30.1 | July 21 |
| Woburn, | 7 | 30.8 | Mar. 1 |
| Worcester, | 24 | 31.1 | Feb. 24 |

Excess of Ammonia in Grains per 100 Cubic Feet.

[Legal maximum, 10 grains.]

| COMPANY. | Total Number of In- spections. | Quantity (Grains). | Date. |
|-----------------------------------|---|-----------------------|---------|
| Fitchburg, | 15 | 11.4 | Aug. 7 |
| Newburyport, | 9 | 14.3 | Aug. 3 |
| Wakefield, ¹ | 10 | 12.5 | Aug. 10 |
| Westfield, ¹ | 10 | 16.6 | June 28 |

¹ Municipal plant.*Sulphuretted Hydrogen.*

[Legal standard, none allowed.]

| COMPANY. | Total Number of In- spections. | Date. |
|-------------------------------------|---|----------|
| Amesbury, | 9 | Mar. 3 |
| Amesbury, | — | Sept. 27 |
| Amherst, | 4 | Feb. 3 |
| Arlington, | 12 | Jan. 5 |
| Arlington, | — | Aug. 1 |
| Brockton, | 17 | Jan. 5 |
| Brockton, | — | Feb. 15 |
| Clinton, | 9 | Oct. 14 |
| East Boston, | 16 | Dec. 2 |
| Framingham, | 9 | Oct. 27 |
| Framingham, | — | Nov. 22 |
| Framingham, | — | Dec. 14 |
| Gardner, | 8 | Aug. 7 |
| Greenfield, | 6 | Feb. 2 |
| Ipswich, | 3 | May 4 |
| Lexington, | 4 | Aug. 1 |
| New Bedford, | 19 | Nov. 29 |
| New Bedford, | — | Dec. 14 |
| New Bedford, | — | Dec. 29 |
| Northampton, | 12 | July 19 |
| Northampton, | — | Oct. 19 |
| Old Colony, | 14 | Jan. 6 |
| Old Colony, | — | Nov. 16 |
| Old Colony, | — | Dec. 29 |
| Pittsfield, | 11 | Feb. 10 |
| Pittsfield, | — | Mar. 17 |
| Vineyard Lighting, | 3 | July 5 |
| Vineyard Lighting, | — | Sept. 5 |
| Vineyard Lighting, | — | Dec. 13 |
| Webster (in Southbridge), | 5 | Jan. 19 |
| Webster (in Southbridge), | — | Oct. 11 |

EUDIOMETRIC ANALYSES.

The following eudiometric analyses have been made during the year:—

| Number. | PLACE. | Date. | Illuminants. | Marsh Gas. | Hydrogen. | Carbon Monoxide. | Nitrogen. | Oxygen. | Carbon Dioxide. |
|---------|----------------------|----------|--------------|------------|-----------|------------------|-----------|---------|-----------------|
| A 37 | Adams, | June 27 | 10.41 | 15.46 | 36.87 | 30.84 | 2.22 | .28 | 3.92 |
| 252 | Attleboro, | Nov. 2 | 3.41 | 29.44 | 53.55 | 9.89 | 1.53 | .04 | 2.14 |
| 254 | Attleboro, | Nov. 2 | 3.16 | 31.77 | 51.42 | 7.71 | 3.68 | .28 | 1.98 |
| A 23 | Athol, | - | 11.73 | 17.20 | 30.15 | 27.23 | 9.61 | - | 4.08 |
| 265 | Boston, | Dec. 30 | 7.42 | 24.09 | 34.53 | 20.93 | 8.85 | .20 | 3.98 |
| 264 | Cambridge, | - | 5.66 | 24.68 | 45.72 | 17.67 | 3.18 | .34 | 2.75 |
| 238 | Charlestown, | April 18 | 4.61 | 35.76 | 50.26 | 5.72 | 2.14 | .11 | 1.40 |
| 257 | Charlestown, | Nov. 24 | 4.51 | 33.61 | 50.83 | 8.67 | .91 | .17 | 1.30 |
| A 19 | Clinton, | - | 11.50 | 15.51 | 36.50 | 29.45 | 3.04 | .07 | 3.93 |
| 239 | East Boston, | April 20 | 9.81 | 18.11 | 33.95 | 22.98 | 8.65 | .32 | 6.18 |
| 240 | East Boston, | May 5 | 7.80 | 27.12 | 33.36 | 17.55 | 9.74 | .27 | 4.16 |
| A 31 | Fall River, | Jan. 14 | 5.52 | 23.30 | 38.67 | 19.45 | 4.53 | .52 | 3.01 |
| 266 | Fall River, | Dec. 29 | 6.60 | 20.55 | 41.50 | 20.83 | 6.76 | .52 | 3.24 |
| A 20 | Fitchburg, | - | 9.32 | 28.81 | 34.71 | 13.34 | 10.18 | - | 3.64 |
| 242 | Gardner, | June 7 | 13.17 | 11.78 | 34.04 | 30.89 | 5.27 | - | 4.85 |
| A 27 | Haverhill, | May 2 | 9.09 | 25.12 | 32.46 | 24.16 | 4.90 | .12 | 4.15 |
| 241 | Holyoke, | May 3 | 8.82 | 26.80 | 43.03 | 18.45 | .59 | .08 | 2.23 |
| 258 | Holyoke, | Sept. 19 | 10.19 | 23.60 | 39.18 | 22.88 | 2.23 | .04 | 1.83 |
| 259 | Holyoke, | Dec. 30 | 3.30 | 32.75 | 53.16 | 7.29 | 2.44 | - | 1.06 |
| 234 | Lawrence, | Mar. 30 | 7.13 | 28.36 | 44.87 | 16.48 | 1.50 | - | 1.66 |
| A 21 | Leominster, | - | 11.13 | 17.97 | 33.07 | 23.78 | 9.23 | .36 | 4.36 |
| 260 | Lowell, | Dec. 28 | 6.18 | 25.90 | 47.72 | 13.86 | 3.58 | .16 | 2.60 |
| 261 | Lynn, | Dec. 28 | 7.56 | 20.56 | 39.88 | 23.76 | 5.28 | .76 | 2.20 |
| 248 | Malden, | Oct. 4 | 7.77 | 19.72 | 38.06 | 22.85 | 6.98 | .11 | 4.51 |
| 250 | Malden, | Oct. 5 | 7.34 | 26.18 | 35.25 | 15.48 | 10.68 | .61 | 4.46 |
| 233 | New Bedford, | Mar. 28 | 8.66 | 22.86 | 39.87 | 20.92 | 4.66 | .38 | 2.65 |
| A 36 | Newton, | April 26 | 7.46 | 28.44 | 31.73 | 17.57 | 10.75 | .52 | 3.53 |
| A 22 | Old Colony, | - | 9.19 | 14.08 | 39.69 | 32.05 | 1.25 | - | 3.74 |
| 244 | Old Colony, | Sept. 13 | 8.46 | 10.56 | 38.12 | 33.80 | 5.17 | .04 | 3.85 |
| 245 | Old Colony, | Sept. 13 | 8.78 | 9.10 | 41.05 | 34.13 | 2.43 | .17 | 4.34 |
| 246 | Old Colony, | Sept. 13 | 8.90 | 10.16 | 40.50 | 34.31 | 2.24 | .14 | 3.75 |
| 247 | Old Colony, | Sept. 14 | 9.67 | 10.39 | 37.93 | 36.01 | 2.55 | .21 | 3.24 |

| Number. | PLACE. | Date. | Illuminants. | Marsh Gas. | Hydrogen. | Carbon Monoxide. | Nitrogen. | Oxygen. | Carbon Dioxide. |
|---------|----------------------|----------|--------------|------------|-----------|------------------|-----------|---------|-----------------|
| A 24 | Pittsfield, . . . | April, 5 | 8.33 | 27.19 | 33.83 | 17.24 | 10.09 | .54 | 2.78 |
| 235 | Salem, . . . | Mar. 31 | 6.87 | 25.67 | 47.74 | 16.32 | 1.44 | .15 | 1.81 |
| 236 | Southbridge, . . . | April 6 | 14.61 | 16.43 | 32.10 | 30.03 | 3.29 | — | 3.54 |
| A 35 | Springfield, . . . | April 20 | 8.10 | 22.80 | 40.16 | 20.94 | 5.18 | .58 | 2.24 |
| 263 | Springfield, . . . | Dec. 29 | 7.52 | 18.87 | 41.06 | 22.83 | 5.08 | .08 | 4.56 |
| A 33 | Suburban (Revere), . | May 3 | 8.54 | 15.96 | 35.69 | 28.97 | 6.59 | .83 | 3.42 |
| 249 | Suburban (Revere), . | Oct. 4 | 8.38 | 20.18 | 36.48 | 22.25 | 7.65 | .40 | 4.66 |
| 251 | Suburban (Revere), . | Oct. 5 | 6.93 | 26.86 | 35.02 | 15.56 | 10.33 | .93 | 4.37 |
| 256 | Taunton, . . . | April 28 | 3.97 | 36.12 | 49.22 | 7.20 | 1.63 | .23 | 1.63 |
| 253 | Taunton, . . . | Nov. 2 | 2.86 | 29.69 | 52.90 | 9.38 | 3.22 | — | 1.95 |
| 255 | Taunton, . . . | Nov. 2 | 2.97 | 31.33 | 50.80 | 8.47 | 4.10 | .32 | 2.01 |
| A 26 | Ware, . . . | April 12 | 4.51 | 35.55 | 49.34 | 6.85 | 2.54 | .08 | 1.13 |
| 237 | Webster, . . . | April 6 | 15.20 | 18.68 | 30.84 | 28.22 | 3.18 | — | 3.88 |
| A 38 | Williamstown, . . . | May 9 | 13.22 | 17.65 | 33.53 | 28.46 | 3.00 | .09 | 4.05 |
| A 18 | Woburn, . . . | — | 4.59 | 43.75 | 42.85 | 4.04 | 3.20 | .30 | 1.27 |
| 262 | Worcester, . . . | Dec. 29 | 5.78 | 21.59 | 36.56 | 15.50 | 15.81 | .26 | 4.50 |

A study of the inspections of the companies made during the five years from 1912 to 1916, inclusive, shows the following facts:—

| | 1912. | 1913. | 1914. | 1915. | 1916. |
|--|-------|-------|-------|-------|-------|
| Number of inspections made, | 876 | 821 | 594 | 700 | 711 |
| Number of companies subject to inspection, | 68 | 66 | 66 | 65 | 64 |
| Number of companies showing deficiency in candle power, | 20 | 22 | 11 | 14 | 23 |
| Highest candle power, not including acetylene-gas companies, | 24.4 | 24.8 | 26.5 | 24.9 | 25.2 |
| Lowest candle power, not including acetylene-gas companies, | 11.7 | 12.9 | 14.3 | 15.0 | 13.7 |
| Average candle power, not including acetylene-gas companies, | 18.46 | 17.96 | 17.68 | 17.47 | 17.30 |
| Average candle powers:— | | | | | |
| Coal gas, 13 companies, | 17.04 | 16.86 | 16.96 | 16.77 | 16.67 |
| Water gas, 25 companies, | 19.62 | 19.00 | 18.74 | 18.23 | 17.98 |
| Mixed coal and water gas, 24 companies, | 18.34 | 17.66 | 17.33 | 17.09 | 16.88 |
| Number of companies showing sulphuretted hydrogen, | 22 | 18 | 11 | 15 | 17 |
| Number of companies showing excess of sulphur, | 13 | 8 | 6 | 3 | 5 |
| Number of companies showing excess of ammonia, | 7 | 3 | 2 | 2 | 4 |
| Largest amount of sulphur, | 58.0 | 56.3 | 43.0 | 39.6 | 31.5 |
| Smallest amount of sulphur, | 3.6 | 3.0 | 3.2 | 3.5 | 2.4 |
| Average amount of sulphur, | 15.35 | 15.17 | 14.68 | 13.30 | 13.65 |
| Largest amount of ammonia, | 20.6 | 24.6 | 23.8 | 13.5 | 16.6 |
| Smallest amount of ammonia, | 1.— | 1.— | 1.— | 1.— | 1.— |
| Average amount of ammonia, | 1.28 | 1.17 | 1.09 | 1.— | 1.09 |

Gas Meter Inspection.

From Dec. 1, 1915, to Nov. 30, 1916, inclusive, there were 89,376 meters inspected, including 27,754 prepayment meters, as compared with 81,614 inspected during the preceding twelve months. Of the 27,754 prepayment meters there were 6,461 three lights, 21,152 five lights, 123 ten lights, 9 twenty lights and 9 thirty lights. Meters which pass inspection are sealed in such a way as to prevent any alteration or adjustment of the rate of registration. This sealing consists of a soldered-on brass badge, bearing an inspection number and a wax seal bearing the date of inspection, both sealing the top of the meter. In addition, the front and back of a meter are sealed by wax, bearing an impression in such a way that the meter cannot be opened without mutilating the seal. As all meters used to measure gas supplied consumers must be sealed before being used, in case a meter becomes incorrect it must be inspected and sealed again after repairs. Of the 89,064 new or repaired meters 100 failed to pass inspection, in that their registration varied more than 2 per cent. from the standard measure.

Of the meters examined during the year ending Nov. 30, 1916, 217 were meters which, being in use, were retested on complaint either of the consumer or gas company; the other meters either were new or had been recently repaired. The following table gives a comparison of the number inspected annually for five years:—

| | 1912. | 1913. | 1914. | 1915. | 1916. |
|-------------------------|--------|--------|--------|--------|--------|
| Complaint meters, . . . | 446 | 359 | 287 | 213 | 217 |
| Total number, . . . | 90,791 | 88,279 | 80,428 | 81,614 | 89,376 |

Three meter provers and nineteen experimental wet meters (including one for the Board's Hinman-Junker calorimeter) were calibrated during the year.

COMPLAINT METERS.

Of complaint meters, 217 were inspected during the year ending Nov. 30, 1916, as compared with 213 in the preceding year ending Nov. 30, 1915. The average error of these 217 meters was .89 per cent. fast; 76, or 35.02 per cent., were fast, the average error being 4.66 per cent.; 20, or 9.23 per cent., were slow, the average error being 9.50 per cent.; 121, or 55.7 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow.

Of the fast meters, 61 registered between 2 and 5 per cent., 14 between 5 and 10 per cent., and 1, 19 per cent. fast. Of the slow meters 13 registered between 2 and 5 per cent., 5 between 5 and 10 per cent., 1, 18 per cent., and 1, 88 per cent. slow.

A more detailed statement of the meter testing work appears in the following financial statement for the year ending Nov. 30, 1916:—

| NUMBER OF EACH SIZE, AND FEES FOR TESTING METERS. | | | |
|---|--------------------------|----------------------|-------------|
| Number. | Size. | | Fees. |
| 20,093, | 3 lights, | } at 25 cents, . . . | \$20,845 75 |
| 63,290, | 5 lights, | | |
| 3,603, | 10 lights, | | |
| 1,278, | 20 lights, | | |
| 570, | 30 lights, | } at 30 cents, . . . | 1,724 10 |
| 20, | 45 lights, | | |
| 232, | 50 lights, | | |
| 44, | 60 lights, | | |
| 63, | 80 lights, | } at 50 cents, . . . | 85 00 |
| 107, | 100 lights, | | |
| 33, | 150 lights, | | |
| 13, | 200 lights, | | |
| 7, | 250 lights, | at \$1.25, . . . | 16 25 |
| 20, | 300 lights, | at \$1.50, . . . | 10 50 |
| 3, | 500 lights, | at \$1.70, . . . | 34 00 |
| | | at \$2.50, . . . | 7 50 |
| | | | <hr/> |
| | | | \$22,752 80 |
| 18, | experimental wet meters, | at \$2, . . . | 36 00 |
| 1, | 2-foot prover, | at \$5, . . . | 5 00 |
| 2, | 5-foot provers, | at \$6.50, . . . | 13 00 |
| | | | <hr/> |
| 89,397 | | | \$22,806 80 |

OPERATING ACCOUNTS.

| | |
|--|-------------|
| Income, 89,376 meters, 18 experimental wet meters and 3 meter provers, | \$22,806 80 |
| Expenses, including salaries of gas and gas meter inspectors, . . . | 16,007 60 |
| Balance, | <hr/> |
| | \$6,799 20 |

CASH ACCOUNT.

| | |
|--|-------------|
| Received for meters, etc., tested, . . . | \$22,806 80 |
| Received for interest on bank balances, . . . | 11 86 |
| | <hr/> |
| | \$22,818 66 |
| Less fees advanced Nov. 30, 1915, for meters not tested, . . . | 45 |
| | <hr/> |
| | \$22,818 21 |

Paid treasurer:—

| | | | | | | | | | |
|------------------|---|---|---|---|---|---|---|------------|-------------|
| December, 1915, | . | . | . | . | . | . | . | \$1,569 55 | |
| January, 1916, | . | . | . | . | . | . | . | 1,714 46 | |
| February, 1916, | . | . | . | . | . | . | . | 1,412 13 | |
| March, 1916, | . | . | . | . | . | . | . | 1,651 81 | |
| April, 1916, | . | . | . | . | . | . | . | 2,330 68 | |
| May, 1916, | . | . | . | . | . | . | . | 1,916 85 | |
| June, 1916, | . | . | . | . | . | . | . | 2,911 58 | |
| July, 1916, | . | . | . | . | . | . | . | 1,694 51 | |
| August, 1916, | . | . | . | . | . | . | . | 1,754 02 | |
| September, 1916, | . | . | . | . | . | . | . | 2,137 69 | |
| October, 1916, | . | . | . | . | . | . | . | 1,695 39 | |
| November, 1916, | . | . | . | . | . | . | . | 2,029 54 | |
| | | | | | | | | | \$22,818 21 |

TESTING OF ELECTRIC METERS.

The testing of electric meters upon the request of customers or companies, under authority of section 190 of chapter 742 of the Acts of 1914, has been continued with the same regulations and the same expert assistance as heretofore. The following table exhibits a comparison of the number inspected during the years the law has been in force:—

| | | | |
|-----------------|-----------------|-----------------|----|
| 1901, | 6 ¹ | 1909, | 42 |
| 1902, | 8 | 1910, | 33 |
| 1903, | 29 | 1911, | 52 |
| 1904, | 67 | 1912, | 39 |
| 1905, | 50 | 1913, | 28 |
| 1906, | 36 | 1914, | 30 |
| 1907, | 29 ² | 1915, | 21 |
| 1908, | 35 | 1916, | 21 |

The results of the inspections during the year ending Nov. 30, 1916, are shown in the following table:—

| IN- SPECTION NUMBER. | Capacity of Meter (Amperes). | AT ONE-FIFTH LOAD. | | AT ONE-HALF LOAD. | | AT FULL LOAD. | |
|----------------------------|------------------------------------|-----------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
| | | Per Cent. Fast. | Per Cent. Slow. | Per Cent. Fast. | Per Cent. Slow. | Per Cent. Fast. | Per Cent. Slow. |
| 512, | 5 | — | .5 | .3 | — | 1.5 | — |
| 513, | 5 | 2.0 | — | 1.6 | — | 1.3 | — |
| 515, | 5 | 1.1 | — | — | — | .5 | — |
| 524, | 5 | — | .1 | — | .5 | .4 | — |
| 525, | 5 | — | .3 | 1.8 | — | 1.4 | — |
| 528, | 5 | 2.1 | — | 1.4 | — | 1.8 | — |
| 533, | 5 | 2.0 | — | — | .1 | 1.1 | — |
| 537, | 5 | .4 | — | — | 2.0 | — | 2.2 |
| 538, | 5 | 1.4 | — | .3 | — | .2 | — |
| 539, | 5 | — | .3 | — | .1 | — | .2 |

¹ For six months.² To November 30.

| IN- SPECTION NUMBER. | Capacity of Meter (Amperes). | AT ONE-FIFTH LOAD. | | AT ONE-HALF LOAD. | | AT FULL LOAD. | |
|----------------------------|------------------------------------|-----------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
| | | Per Cent. Fast. | Per Cent. Slow. | Per Cent. Fast. | Per Cent. Slow. | Per Cent. Fast. | Per Cent. Slow. |
| 520, . . . | 7½ | — | 2.5 | — | 1.5 | — ¹ | — |
| 514, . . . | 10 | 1.0 | — | 1.3 | — | .7 | — |
| 521, . . . | 10 | 1.4 | — | .9 | — | .2 | — |
| 526, . . . | 10 | .6 | — | 1.3 | — | 1.4 | — |
| 534, . . . | 10 | — ² | — ² | — ² | — ² | 1.7 | — |
| 536, . . . | 10 | 1.4 | — | .9 | — | 1.0 | — |
| 516, . . . | 15 | .8 | — | — | .9 | — | .5 |
| 522, . . . | 25 | .5 | — | — | .2 | — | .5 |
| 527, . . . | 25 | — ³ | — ³ | — ³ | — ³ | 1.5 | — |
| 529, . . . | 25 | — | 2.2 | .5 | — | .8 | — |
| 531, . . . | 25 | — ³ | — ³ | — ³ | — ³ | 1.3 | — |
| 530, . . . | 50 | — | 2.0 | — | 1.2 | — | 1.7 |
| 523, . . . | 75 | — ³ | — ³ | — ³ | — ³ | — | 2.0 |
| 535, . . . | 75 | .3 | — | .4 | — | .2 | — |
| 508, . . . | 600 | — | 1.7 | — | 1.5 | — ⁴ | — ⁴ |
| 509, . . . | 1,000 | — ³ | — ³ | — ³ | — ³ | — | .6 |
| 510, . . . | 1,800 | — ³ | — ³ | — ³ | — ³ | 2.6 | — |
| 511, . . . | 1,800 | — ³ | — ³ | — ³ | — ³ | — | 1.4 |
| 519, . . . | 2,000 | — ³ | — ³ | — ³ | — ³ | .9 | — |

¹ Correct.³ Power meter; tested under running conditions.² Power meter; tested on rheostat load.⁴ Not obtainable.

All fees received during the year from applicants for meter testing, amounting to \$119.50, have been paid to the Treasurer of the Commonwealth. The services and expenses of the inspector for the year amounted to \$315.25, being \$195.75 above the amount received for fees. No inspections were made upon the request and at the initial expense of the companies.

VIOLATIONS OF LAW.

The following cases of violations of the statutes have occurred since the last annual report: Norton Power and Electric Company, Daniel C. Parsons, owner of electric light plant in Pepperell, Winchendon Electric Light and Power Company, Granville Center Water Company, Stockbridge Water Company, Williamstown Water Company, and the municipalities of Ashburnham, Danvers, Ipswich, Mansfield, Paxton, Princeton and Rowley, in neglecting to make their annual returns to the Board within the time required by law; by the Framingham Gas, Fuel and Power Company, the New Bedford Gas and Edison Light Company and the Vineyard Lighting Company, in distributing gas containing sulphuretted hydrogen.

ACCIDENTS.

The abstracts of accidents caused by the gas or electricity manufactured or supplied by companies, persons and municipalities engaged in the manufacture and sale of gas or electricity for light or fuel, whereby employees or other persons have been injured, killed or rendered insensible, will be found in Appendix I. Of those caused by gas, 254 were fatal and 280 non-fatal; 103 of the fatal cases appear to have been suicides, and 51 of the non-fatal were apparently due to suicidal intent. Of the accidents caused by electricity, 23 were fatal and 60 non-fatal. Of the accidents caused by gas, 1 fatal and 11 non-fatal were to employees of the company. Seven of the fatal electric accidents and 41 of the non-fatal cases were employees of the company.

Respectfully submitted,

ALONZO R. WEED.

MORRIS SCHAFF.

SOLOMON LEWENBERG.

JAN. 3, 1917.

APPENDICES.

APPENDIX A.—OFFICERS OF COMPANIES.

In accordance with the provisions of section 140 of chapter 742 of the Acts of 1914, the Board herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or heat from the returns made as of June 30, 1916:—

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Frederick S. Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. John W. Hallowell, Milton, Mass. Lot Phillips, West Hanover, Mass. A. Stuart Pratt, West Newton, Mass. Frederick S. Pratt, West Newton, Mass. Dwight P. Robinson, Newton, Mass. James W. Spence, Rockland, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

AGAWAM ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Joseph W. Stevens, Greenfield, Mass. W. Rodman Peabody, Milton, Mass. Fred T. Ley, Springfield, Mass.

AMERICAN WOOLEN COMPANY.

PRINCIPAL OFFICERS.

President, William M. Wood, Andover, Mass. *Vice-President*, Frederick Ayer, Beverly, Mass. *Treasurer and Clerk*, William H. Dwelly, Jr., Boston, Mass.

DIRECTORS.

William M. Wood, Andover, Mass. Frederick Ayer, Beverly, Mass. Wheaton Kittredge, Brookline, Mass. Andrew G. Pierce, Jr., New Bedford, Mass. Wm. H. Dwelly, Jr., Boston, Mass. George L. Shepley, Providence, R. I. H. P. Binney, Brookline, Mass.

AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Jacob F. Spaulding, Salisbury, Mass. *First Vice-President*, Benjamin F. Sargent, Amesbury, Mass. *Second Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Jacob F. Spaulding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. Harland A. Sawyer, Amesbury, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, West Medford, Mass. Arthur H. Wellman, Topsfield, Mass. Josiah Q. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass. George Perry, Weymouth, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Henry S. Thompson, Concord, Mass. Joseph W. Stevens, Greenfield, Mass. David Barry, Newtonville, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass. Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. M. Bernard Webber, Bedford, Mass.

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer*, Walter T. Soper, Taunton, Mass. *Clerk*, William J. Luther, Attleboro, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Walter T. Soper, Taunton, Mass. Charles W. Davol, Taunton, Mass. Henry F. Bassett, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. Everett S. Capron, Attleboro, Mass. James E. Blake, Attleboro, Mass.

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Frank J. Fahey, Andover, Mass. Thomas C. Fales, Boston, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

A. W. BARNES STEAM SPECIALTY COMPANY.

(Boston.)

PRINCIPAL OFFICERS.

President, Albert W. Barnes, Everett, Mass. *Treasurer*, John L. Collins, Dorchester, Mass. *Clerk*, Horace E. Whitten, West Somerville, Mass.

DIRECTORS.

Albert W. Barnes, Everett, Mass. John L. Collins, Dorchester, Mass. Horace E. Whitten, West Somerville, Mass.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Sidney W. Winslow, Orleans, Mass. *Treasurer and Clerk*, Andrew W. Rogers, Beverly, Mass.

DIRECTORS.

Sidney W. Winslow, Orleans, Mass. Sidney W. Winslow, Jr., Beverly, Mass.
Herbert F. Winslow, Beverly, Mass. Edward H. Winslow, Beverly, Mass.
Andrew W. Rogers, Beverly, Mass. Charles R. Prichard, Beverly, Mass.
Chauncey W. Waldron, Newtonville, Mass.

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Bowen Tufts, Hull, Mass. Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, West Medford, Mass. Edward L. Bennet, Cambridge, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Sanford E. Boyden, Boston, Mass. *Treasurer and Clerk*, Charles H. Adams, Melrose, Mass.

DIRECTORS.

Sanford E. Boyden, Boston, Mass. Charles H. Adams, Melrose, Mass. Henry Parkman, Boston, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *First Vice-President*, W. A. Wood, Boston, Mass. *Second Vice-President*, E. W. Wrightington, Brookline, Mass. *Treasurer*, Robert Grant, Needham, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Newton Center, Mass. *Secretary*, Henry S. Lyons, Brookline, Mass.

DIRECTORS.

Charles F. Adams, 2d, Boston, Mass. W. C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. C. H. Johnson, Auburndale, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. Joseph B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederick E. Snow, Boston, Mass. William S. Spaulding, Boston, Mass. E. S. Webster, Boston, Mass. C. Minot Weld, Readville, Mass. Robert Winsor, Weston, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Boston, Mass. *Vice-President*, J. S. Bartlett, Boston, Mass. *Treasurer*, M. P. Clough, Boston, Mass. *Clerk*, C. S. Purinton, Boston, Mass.

DIRECTORS.

Marcus Beebe, Boston, Mass. J. S. Bartlett, Boston, Mass. M. P. Clough, Boston, Mass. B. N. Johnson, Boston, Mass. H. K. Morrison, Lynn, Mass. R. C. Morse, Boston, Mass. C. S. Purinton, Boston, Mass.

BUZZARDS BAY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Asa L. Pattee, Falmouth, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass. *Assistant Treasurer*, Henry H. Taylor, Falmouth, Mass.

DIRECTORS.

Asa L. Pattee, Falmouth, Mass. Charles H. Carpenter, Tisbury, Mass. Arthur K. Brown, Boston, Mass. Henry H. Taylor, Falmouth, Mass. Joshua A. Nickerson, Chatham, Mass. Albert R. Eldredge, Bourne, Mass. Daniel B. Phillips, Falmouth, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, J. Henry Russell, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. Alfred Bowditch, Boston, Mass. William Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass. *Clerk*, Karl S. Barnes, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. Albert M. Barnes, Cambridge, Mass.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Fred. T. Ley, Springfield, Mass. Merton E. Grush, West Medford, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I.

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

(Palmer.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Eugene P. Rowell, Plymouth, Mass. Fred. T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, West Medford, Mass. Edward C. Mason, Winchester, Mass.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Vice-President, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

DIRECTORS.

George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass. Walter W. Clark, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Lexington, Mass. Frank M. Sawtell, Malden, Mass. James W. Austin, Dover, Mass. George O. G. Coale, Boston, Mass. F. Foster Sherburne, Lexington, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Vice-President*, Frank E. Bidwell, Springfield, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

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CHICOPEE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Edward M. Bradley, New Haven, Conn.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, John S. Grouard, Nantucket, Mass. *Treasurer and Clerk*, Albert G. Brock, Nantucket, Mass.

DIRECTORS.

John S. Grouard, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. Roland B. Hussey, Nantucket, Mass. George C. Rule, Nantucket, Mass. William C. Brock, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. Charles R. Prichard, Beverly, Mass. Franklin E. Smith, Newton, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Newton Center, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, Newtonville, Mass. Clarence E. Burgin, Quincy, Mass. Russell A. Sears, Quincy, Mass. Robert Grant, Needham, Mass. William B. Nichols, Quincy, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Frank J. Fahey, Boston, Mass. Josiah Q. Bennett, Cambridge, Mass.

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John B. Packard, Conway, Mass. *Treasurer and Clerk*, Fred A. Delabarre, Conway, Mass.

DIRECTORS.

John B. Packard, Conway, Mass. Arthur P. Delabarre, Conway, Mass. Fred A. Delabarre, Conway, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Assistant Treasurer*, Charles A. Alden, Arlington, Mass. *Clerk*, Arthur S. Bull, Newton Center, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. George W. Moses, Brookline, Mass. N. W. Gifford, East Boston, Mass. W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Needham, Mass.

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Howard T. Sands, Melrose, Mass. Frank C. Sargent, Malden, Mass.

EASTHAMPTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Assistant Treasurer*, John N. Lyman, Easthampton, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

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DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Frederick B. Howard, Brockton, Mass. Frederick S. Pratt, West Newton, Mass. Charles S. Purinton, Lynn, Mass. Russell Robb, Concord, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Owen Durfee, Fall River, Mass.

DIRECTORS.

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FALL RIVER GAS WORKS COMPANY.

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President, Frederick P. Royce, Dedham, Mass. *Vice-Presidents*, George P. Brown, Fall River, Mass., and Guy L. Weymouth, Belmont, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurers*, Sidney E. Baker, Fall River, Mass., and J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass. *Manager*, Joseph E. Nute, Fall River, Mass.

DIRECTORS.

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FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Herbert I. Wallace, Fitchburg, Mass. Charles E. Ware, Fitchburg, Mass. Howard T. Sands, Melrose, Mass. Bernon E. Helme, Kingston, R. I.

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass.

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

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FRANKLIN ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Joseph F. Bartlett, Turners Falls, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

Joseph F. Bartlett, Turners Falls, Mass. Fred C. Abercrombie, Turners Falls, Mass. C. W. Hazelton, Turners Falls, Mass. Charles W. Schuler, Turners Falls, Mass. Lester E. Flint, Belmont, Mass. Marshall H. Mahoney, Turners Falls, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Francis S. Whittemore, Gardner, Mass. Henry I. Harriman, Brookline, Mass. Philip Young, Boston, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John A. Dunn, Gardner, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, James A. Stiles, Gardner, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

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GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred. A. Barker, Gloucester, Mass. Robert C. Morse, Boston, Mass. M. P. Clough, Boston, Mass. Joseph O. Procter, Jr., Boston, Mass. Charles R. Prichard, Beverly, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Frank Curtiss, Sheffield, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Frank Curtiss, Sheffield, Mass. Roy A. Curtiss, Sheffield, Mass. Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Frank H. Wright, Great Barrington, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and General Manager*, George W. Lawrence, Greenfield, Mass. *Assistant Treasurer*, L. E. Hewitt, Greenfield, Mass. *Clerk*, F. Leslie Foss, Greenfield, Mass. *Assistant Manager*, H. S. Riddell, Greenfield, Mass.

DIRECTORS.

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GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Wallace L. Mason, Keene, N. H. *Treasurer*, George M. Rossman, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass.

DIRECTORS.

Wallace L. Mason, Keene, N. H. George M. Rossman, Keene, N. H. O. E. Cain, Keene, N. H. Charles N. Stoddard, Greenfield, Mass. R. K. Safford, Springfield, Mass.

HADLEY LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Elam S. Allen, Hadley, Mass. *Vice-President*, Orville W. Prouty, Northampton, Mass. *Treasurer and Clerk*, Frank H. Smith, Hadley, Mass.

DIRECTORS.

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HARVARD GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

HAVERHILL ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

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HAVERHILL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, J. Andrew Heath, Jr., Swampscott, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass. *Manager*, F. M. Roberts, Haverhill, Mass.

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HOLYOKE WATER POWER COMPANY.

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HUNTINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry E. Stanton, Huntington, Mass. *Treasurer*, Eliza A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass.

DIRECTORS.

Henry E. Stanton, Huntington, Mass. Eliza A. Stanton, Huntington, Mass. Emroy E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

IPSWICH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

John A. Blake, Ipswich, Mass. Daniel Safford, Ipswich, Mass. George E. Farley, Ipswich, Mass. Charles W. Brown, Ipswich, Mass. Emeline F. Farley, Ipswich, Mass.

LAWRENCE GAS COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

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LEE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Bennett T. Gale, Lee, Mass. *Treasurer and Clerk*, Carl Wurtzbach, Lee, Mass.

DIRECTORS.

Bennett T. Gale, Lee, Mass. E. L. Murphy, Pittsfield, Mass. James A. Rice, Lee, Mass. D. M. Wilcox, Lee, Mass. Carl Wurtzbach, Lee, Mass.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. Edward F. Blodgett, Leominster, Mass. James F. Bacon, Boston, Mass.

LEOMINSTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. Edward F. Blodgett, Leominster, Mass. James F. Bacon, Boston, Mass.

LEXINGTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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LOWELL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George S. Motley, Lowell, Mass. *Treasurer and Clerk*, Everett F. Gray, Lowell, Mass.

DIRECTORS.

Edward N. Burke, Lowell, Mass. Alexander G. Cumnock, Lowell, Mass. Frank E. Dunbar, Lowell, Mass. George S. Motley, Lowell, Mass. Clarence H. Nelson, Lowell, Mass. Edward M. Tucke, Lowell, Mass. Austin K. Chadwick, Lowell, Mass.

LUDLOW ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Joseph W. Stevens, Greenfield, Mass. W. Rodman Peabody, Milton, Mass. Lester E. Flint, Belmont, Mass.

LYNN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John S. Bartlett, Lynn, Mass. *Vice-President*, M. P. Clough, Lynn, Mass. *Treasurer and Clerk*, Eugene B. Fraser, Lynn, Mass. *General Manager*, H. K. Morrison, Lynn, Mass.

DIRECTORS.

Charles H. Baker, Lynn, Mass. John S. Bartlett, Lynn, Mass. Henry N. Berry, Lynn, Mass. M. P. Clough, Lynn, Mass. A. M. Creighton, Lynn, Mass. Eugene B. Fraser, Lynn, Mass. Benj. N. Johnson, Lynn, Mass. A. W. Pinkham, Lynn, Mass. C. S. Purinton, Lynn, Mass.

MALDEN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

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MALDEN AND MELROSE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Howard T. Sands, Melrose, Mass.

MANCHESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

Gordon Abbott, Manchester, Mass. Charles E. Cotting, Boston, Mass. Philip Dexter, Boston, Mass. George C. Lee, Westwood, Mass. Oliver T. Roberts, Manchester, Mass.

MARLBOROUGH ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. Bowen Tufts, Hull, Mass. Alonzo P. Weeks, Winchester, Mass. Louis P. Howe, Marlborough, Mass.

MARLBOROUGH-HUDSON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, Hull, Mass.

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

MILFORD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

MILL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NATICK GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Frank J. Fahey, Andover, Mass. John Joyce, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Maurice J. Curran, Andover, Mass. James R. Nicholson, Brookline, Mass.

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Oliver Prescott, Dartmouth, Mass. *Vice-President*, Frank H. Gifford, New Bedford, Mass. *Treasurer and Clerk*, Charles R. Price, New Bedford, Mass. *General Manager*, William H. Snow, New Bedford, Mass.

DIRECTORS.

Charles R. Price, New Bedford, Mass. Frederic Taber, New Bedford, Mass. Oliver Prescott, Dartmouth, Mass. John S. Perry, New Bedford, Mass. Henry M. Knowles, New Bedford, Mass. Lot B. Bates, New Bedford, Mass. Parkman M. Lund, New Bedford, Mass. Frank H. Gifford, New Bedford, Mass. William H. Pitman, New Bedford, Mass. Clarence A. Cook, New Bedford, Mass. Thomas F. Glennon, New Bedford, Mass.

NEWBURYPORT GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Arthur W. Wood, Arlington, Mass. *Treasurer and Clerk*, Lester E. Flint, Belmont, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Arthur W. Wood, Arlington, Mass. William C. Chick, Boston, Mass. Nathaniel N. Jones, Newburyport, Mass. Andrew W. Rogers, Beverly, Mass. J. Preston Rice, Cambridge, Mass.

NEW ENGLAND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Henry I. Harriman, Newton, Mass. *Vice-President*, George S. Smith, Newton Center, Mass. *Treasurer*, William W. Brooks, Brookline, Mass. *Clerk*, Richard Y. Fitzgerald, Jamaica Plain, Mass.

DIRECTORS.

Charles L. Ayling, Brookline, Mass. Robert L. Bacon, New York, N. Y. George B. Baker, Chestnut Hill, Mass. Malcolm G. Chace, Providence, R. I. Charles L. Edgar, Brookline, Mass. Henry I. Harriman, Newton, Mass. John S. Phipps, New York, N. Y. Philip Stockton, Manchester, Mass. George S. Smith, Newton Center, Mass. Eugene V. R. Thayer, Boston, Mass. Philip Young, Boston, Mass.

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer and Clerk*, A. S. Bull, Newton Center, Mass. *Assistant Treasurer*, H. C. French, West Newton, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. George H. Doty, Waltham, Mass. E. P. Smith, Waltham, Mass. Sidney Harwood, Newton, Mass. Robert Grant, Needham, Mass. W. A. Learned, Newton, Mass. E. M. Richards, Newtonville, Mass.

NORTH ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NORTHAMPTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Harry F. Barrows, North Attleborough, Mass. *Treasurer and Clerk*, Edwin A. Coddington, North Attleborough, Mass.

DIRECTORS.

Harry F. Barrows, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Ira Barrows, New York, N. Y. Ira Richards, Jr., New York, N. Y.

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. William F. Fullam, North Brookfield, Mass. Mortimer J. Howard, North Brookfield, Mass.

NORTON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph I. Bennett, Boston, Mass. *Treasurer and Clerk*, Robert W. Hewins, Norton, Mass.

DIRECTOR.

Joseph I. Bennett, Boston, Mass.

NORWOOD GAS COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Assistant Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Paul B. Webber, Bedford, Mass. Vincent Goldthwaite, Wellesley, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward C. Mason, Winchester, Mass. Herbert M. Plimpton, Norwood, Mass. Louis E. Flye, Holbrook, Mass.

OLD COLONY GAS COMPANY.

PRINCIPAL OFFICERS.

President, E. M. Farnsworth, Brookline, Mass. *Vice-President*, E. M. Farnsworth, Jr., Brookline, Mass. *Treasurer and Clerk*, Joseph A. Hall, Brookline, Mass.

DIRECTORS.

E. M. Farnsworth, Brookline, Mass. C. C. Hoyt, Brookline, Mass. S. G. King, Boston, Mass. J. A. Hall, Brookline, Mass. E. M. Farnsworth, Jr., Brookline, Mass.

PITTSFIELD COAL GAS COMPANY.

PRINCIPAL OFFICERS.

President and Clerk, William L. Adam, Pittsfield, Mass. *Treasurer*, Harry A. Dunbar, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. George H. Tucker, Pittsfield, Mass. William J. Backus, Pittsfield, Mass. Thomas F. Plunkett, Pittsfield, Mass. Norman C. Hull, Pittsfield, Mass. Irving D. Ferrey, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass.

PITTSFIELD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Alexander Kennedy, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. Charles E. Merrill, Pittsfield, Mass. Henry R. Peirson, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass. W. A. Whittlesey, Pittsfield, Mass.

PLYMOUTH ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, A. C. Bent, Taunton, Mass. *Treasurer*, Eugene P. Rowell, Plymouth, Mass. *Clerk*, Arthur Lord, Plymouth, Mass.

DIRECTORS.

A. C. Bent, Taunton, Mass. E. P. Rowell, Plymouth, Mass. Arthur Lord, Plymouth, Mass. Walter L. Boyden, Plymouth, Mass. George H. Williams, Plymouth, Mass. Bowen Tufts, Boston, Mass.

PLYMOUTH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Arthur Lord, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass. Harold B. Lamont, West Medford, Mass.

PROVINCETOWN LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, William H. Young, Provincetown, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Arthur Lord, Plymouth, Mass. George H. Williams, Plymouth, Mass. William H. Young, Provincetown, Mass. Walter Welch, Provincetown, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass.

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Henry M. Faxon, Quincy, Mass. *Vice-President*, Thomas Fenno, Quincy, Mass. *Clerk*, Alva Morrison, Braintree, Mass.

DIRECTORS.

Henry M. Faxon, Quincy, Mass. Thomas Fenno, Quincy, Mass. James E. Cashman, Quincy, Mass. Alva Morrison, Braintree, Mass.

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

SALEM ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Howard T. Sands, Melrose, Mass. Chas. B. Price, Swampscott, Mass.

SALEM GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry A. Hale, Salem, Mass. *Treasurer and Clerk*, Benjamin W. Sluman, Salem, Mass.

DIRECTORS.

Henry A. Hale, Salem, Mass. George W. Grant, Salem, Mass. Charles R. Prichard, Beverly, Mass. Andrew W. Rogers, Beverly, Mass. John H. Smith, Salem, Mass. Sidney W. Winslow, Orleans, Mass. Sidney W. Winslow, Jr., Beverly, Mass.

SEEKONK ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Howard O. Sturges, Providence, R. I. *Vice-President*, Arthur B. Lisle, Warwick, R. I. *Treasurer*, Edwin A. Barrows, Providence, R. I. *Clerk*, Jesse E. Gray, Seekonk, Mass.

DIRECTORS.

Howard O. Sturges, Providence, R. I. Edwin A. Barrows, Providence, R. I. Arthur B. Lisle, Warwick, R. I.

SHIRLEY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William J. Potter, Northborough, Mass. *Vice-President*, Daniel C. Parsons, Shirley, Mass. *Treasurer*, Henry M. Chamberlain, Boston, Mass. *Clerk*, Alfred L. Shearer, Shirley, Mass.

DIRECTORS.

William J. Potter, Northborough, Mass. Daniel C. Parsons, Shirley, Mass. Alfred L. Shearer, Shirley, Mass. Henry M. Chamberlain, Boston, Mass. Philip W. Davis, Boston, Mass. Thomas E. Whitaker, Shirley, Mass. Thomas F. Murray, Newton, Mass.

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC
COMPANY.

PRINCIPAL OFFICERS.

President, John C. Makepeace, Wareham, Mass. *First Vice-President*, Eugene P. Rowell, Plymouth, Mass. *Second Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

John C. Makepeace, Wareham, Mass. Benjamin E. Waters, Marion, Mass. Isaac E. Hiller, Marion, Mass. Edward C. Mason, Winchester, Mass. Galen L. Stone, Boston, Mass. Eugene P. Rowell, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass.

SPENCER GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

SPRINGFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Eugene Milliken, Longmeadow, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Herbert A. Gidney, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Frederick Harris, Springfield, Mass. William G. Wheat, Springfield, Mass. William H. McClintock, Springfield, Mass. Bernon E. Helme, Kingston, R. I.

STOCKBRIDGE LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Daniel B. Fenn, Stockbridge, Mass. *Treasurer and Clerk*, Charles E. Hull, Stockbridge, Mass.

DIRECTORS.

Daniel B. Fenn, Stockbridge, Mass. Charles E. Hull, Stockbridge Mass. Allen S. Treadway, Stockbridge, Mass. Bernhard Hoffmann, Stockbridge, Mass. Alexander Sedgwick, Stockbridge, Mass.

SUBURBAN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I.

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred W. Flint, Arlington, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. W. Rodman Peabody, Milton, Mass.

TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TURNERS FALLS POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *First Vice-President*, Alvah Crocker, Fitchburg, Mass. *Second Vice-President*, George W. Lawrence, Greenfield, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Alvah Crocker, Fitchburg, Mass. Lester E. Flint, Belmont, Mass. Jonathan Bulkley, New York, N. Y. Joseph W. Stevens, Greenfield, Mass. D. P. Abercrombie, Turners Falls, Mass. C. W. Hazelton, Turners Falls, Mass. Alfred L. Ripley, Boston, Mass. Harry O. Underwood, Boston, Mass. Charles S. Davis, Boston, Mass. Charles Walcott, Boston, Mass.

TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Lucius A. Derby, Lowell, Mass. *Vice-President*, Perry A. Flint, Tyngsborough, Mass. *Treasurer*, Albert A. Flint, Tyngsborough, Mass. *Clerk*, Charles P. Littlehale, Tyngsborough, Mass.

DIRECTORS.

Lucius A. Derby, Lowell, Mass. Perry A. Flint, Tyngsborough, Mass. Charles P. Littlehale, Tyngsborough, Mass. Albert A. Flint, Tyngsborough, Mass.

UNION LIGHT AND POWER COMPANY.

(Franklin.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, West Medford, Mass. William S. Kimball, Foxborough, Mass. Edward C. Mason, Winchester, Mass.

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, Henry J. Beebe, Springfield, Mass. *Treasurer and Clerk*, William A. Lincoln, Springfield, Mass.

DIRECTORS.

Robert W. Day, Springfield, Mass. William A. Lincoln, Springfield, Mass. George B. Holbrook, Barnstable, Mass. Henry J. Beebe, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass. Alfred Leeds, Springfield, Mass.

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry F. Castello, Tisbury, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass. *Assistant Treasurer*, Henry H. Taylor, Falmouth, Mass.

DIRECTORS.

Henry F. Castello, Tisbury, Mass. Charles H. Carpenter, Tisbury, Mass. Henry H. Taylor, Falmouth, Mass. Arthur K. Brown, Boston, Mass.

VINEYARD LIGHTING COMPANY.

(Oak Bluffs.)

PRINCIPAL OFFICERS.

President, Benjamin C. Cromwell, Tisbury, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass. *Assistant Treasurer*, Henry H. Taylor, Falmouth, Mass.

DIRECTORS.

Benjamin C. Cromwell, Tisbury, Mass. Charles H. Carpenter, Tisbury, Mass. Henry H. Taylor, Falmouth, Mass. Arthur K. Brown, Boston, Mass. John C. Hamblin, Oak Bluffs, Mass. Francis A. Foster, Edgartown, Mass. Christopher Look, Oak Bluffs, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Henry K. Hyde, Ware, Mass. Edward C. Mason, Winchester, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-President, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Fred W. Johnson, Webster, Mass.

DIRECTORS.

John W. Dobbie, Webster, Mass. Fred W. Johnson, Webster, Mass. Louis E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. John H. Platt, Providence, R. I. Herbert S. Shaw, Webster, Mass.

THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Elihu G. Loomis, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. F. J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Maurice J. Curran, Andover, Mass. Allen A. Brown, Boston, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *First Vice-President*, Arthur H. Wellman, Topsfield, Mass. *Second Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Bowen Tufts, Hull, Mass. Edward L. Bennett, Cambridge, Mass. Douglas M. Easton, Weymouth, Mass. Chauncey D. Parker, Boston, Mass. Arthur H. Wellman, Topsfield, Mass. Vincent Goldthwaite, Wellesley, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, William M. Whitney, Winchendon, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

William C. Whitney, Winchendon, Mass. Frank C. Smith, Jr., Worcester, Mass. George W. Perry, East Weymouth, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Chauncey D. Parker, Boston, Mass. Edward C. Mason, Winchester, Mass.

WOBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. Livingston Cushing, Weston, Mass. Davis R. Kimball, Boston, Mass. William E. Blodgett, Woburn, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President and General Manager, Robert W. Rollins, Worcester, Mass. *Treasurer and Clerk*, Herbert H. Fairbanks, Worcester, Mass. *Assistant General Manager*, Fred. H. Smith, Worcester, Mass.

DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. George T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. Frank L. Coes, Worcester, Mass. Charles E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. John A. Denholm, Worcester, Mass. F. A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. W. E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Dana D. Barnum, Worcester, Mass. *Vice-President*, Francis H. Dewey, Worcester, Mass. *Treasurer and Clerk*, DeWitt Clinton, Worcester, Mass.

DIRECTORS.

Dana D. Barnum, Worcester, Mass. A. George Bullock, Worcester, Mass. Francis H. Dewey, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. Thomas B. Eaton, Worcester, Mass. George Crompton, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Malcolm G. Chace, Providence, R. I., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Malcolm G. Chace, Providence, R. I. Gustavus Goepper, Cambridge, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Henry I. Harriman, Newton, Mass. Francis R. Boyd, Boston, Mass. George B. Adams, North Adams, Mass. Edward C. Mason, Winchester, Mass.

• APPENDIX B.—GAS AND ELECTRIC COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1916.

[From the returns made, as corrected by the Board.]

For localities supplied see pages 88 and 103.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

ASSETS.

| | | |
|--|-------------|--------------|
| Electric plant: | | |
| Lands and buildings, | \$39,852 56 | |
| Steam plant, | 29,160 92 | |
| Electric plant, | 55,471 53 | |
| Overhead lines, | 201,730 15 | |
| Underground conduits, wires and cables, | 2,799 37 | |
| Transformers, | 26,613 13 | |
| Meters, | 39,778 87 | |
| Street lamps and fixtures, | 3,571 46 | |
| | | \$398,977 99 |
| Other assets: | | |
| Cash, | \$15,524 52 | |
| Due for electricity, | 16,845 48 | |
| Sundry accounts due the company, | 8,238 89 | |
| Motors on hand, | 16,590 28 | |
| Electric tools and implements, | 2,981 88 | |
| Other electric materials and supplies on hand, | 17,451 27 | |
| Stable and garage equipment, | 8,912 36 | |
| Office furniture, | 358 50 | |
| Interest prepaid, | 233 90 | |
| Insurance, | 1,417 84 | |
| Investments, | 2,293 60 | |
| | | 90,848 52 |
| Total assets as per books of the company, | | \$489,826 51 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$283,500 00 |
| Bonds issued, | 25,000 00 |
| Notes payable, | 25,000 00 |
| Unpaid bills, | 10,005 06 |
| Deposits by customers, | 187 53 |
| Interest accrued but not due, | 312 50 |

| | |
|---|--------------|
| Premium realized on stock issues, | \$55,350 00 |
| Depreciation reserve, | 25,000 00 |
| Amounts due from the company, not included above, | 6,009 01 |
| <hr/> | |
| Total liabilities as per books of the company, | \$430,364 10 |
| Profit and loss balance, | 59,462 41 |
| <hr/> | |
| Total credits, | \$489,826 51 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------|--------------|
| At station, | \$3,273 94 | |
| For current bought, | 61,778 70 | |
| distribution, | 28,333 60 | |
| management, | 24,122 99 | |
| taxes, | 11,268 33 | |
| incidentals, | 4,759 87 | |
| | <hr/> | |
| | \$133,537 43 | |
| Income from sale of electricity, | | \$171,355 12 |
| other sources, | | 1,422 19 |
| Balance to profit and loss, | 39,239 88 | |
| | <hr/> | |
| | \$172,777 31 | \$172,777 31 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$44,937 44 |
| Balance of manufacturing account, | | 39,239 88 |
| Interest received, | | 242 28 |
| Jobbing, | | 1,083 72 |
| Interest paid, | \$2,344 80 | |
| Dividends declared, | 22,680 00 | |
| Other items, | 1,016 11 | |
| Balance June 30, 1916, | 59,462 41 | |
| | <hr/> | |
| | \$85,503 32 | \$85,503 32 |

ADAMS GAS LIGHT COMPANY.

ASSETS.

| | |
|--------------------------------------|-------------|
| Gas plant: | |
| Lands, | \$2,000 00 |
| Buildings, | 6,769 00 |
| Machinery and equipment, | 896 00 |
| Holders, | 1,624 67 |
| Mains, | 26,730 83 |
| Services, | 10,447 68 |
| Meters, | 14,203 15 |
| | <hr/> |
| | \$62,671 33 |
| Electric plant: | |
| Overhead lines, | \$40,182 85 |
| Transformers, | 5,657 27 |
| Meters, | 7,442 54 |
| Street lamps and fixtures, | 5,407 89 |
| | <hr/> |
| | 58,690 55 |

Other assets:

| | | |
|--|------------|--------------------|
| Cash, | \$1,829 94 | |
| Due for gas, | 2,438 62 | |
| Due for electricity, | 2,936 29 | |
| Sundry accounts due the company, | 6,042 82 | |
| Other gas materials on hand, | 1,780 90 | |
| Gas arc lamps on hand, | 94 38 | |
| Tools and implements, | 881 51 | |
| Motors on hand, | 1,160 40 | |
| Other electric materials and supplies on hand, | 2,195 84 | |
| Stable and garage equipment, | 272 80 | |
| Office furniture, | 871 42 | |
| Investments, | 1,000 00 | |
| | | <u>\$21,504 92</u> |
| Total assets as per books of the Company, | | \$142,866 80 |

LIABILITIES.

| | | |
|---|-------------|---------------------|
| Capital stock, common, | \$60,000 00 | |
| Notes payable, | 53,900 00 | |
| Unpaid bills, | 3,454 10 | |
| Deposits by customers, | 830 99 | |
| Unpaid dividends, | 4,800 00 | |
| Interest accrued but not due, | 13 67 | |
| Premium realized on stock issues, | 3,416 00 | |
| Amounts due from the company, not included above, | 1,251 62 | |
| | | <u>\$127,666 38</u> |
| Total liabilities as per books of the company, | | \$127,666 38 |
| Profit and loss balance, | | 15,200 42 |
| | | <u>\$142,866 80</u> |
| Total credits, | | \$142,866 80 |

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|------------------------------------|--------------------|--------------------|
| At works, | \$4 75 | |
| For gas bought, | 14,758 80 | |
| distribution, | 2,785 88 | |
| management, | 4,066 58 | |
| taxes, | 955 08 | |
| incidentals, | 165 49 | |
| | <u>\$22,736 58</u> | |
| Operating expenses (electric): | | |
| For current bought, | \$10,142 69 | |
| distribution, | 3,504 92 | |
| management, | 5,863 57 | |
| taxes, | 1,926 42 | |
| incidentals, | 323 67 | |
| | <u>21,761 27</u> | |
| Income from sale of gas, | | \$25,729 67 |
| sale of electricity, | | 36,561 92 |
| other sources, electric, | | 1,356 01 |
| Balance to profit and loss: | | |
| Gas, | 2,993 09 | |
| Electric, | 16,156 66 | |
| | <u>\$63,647 60</u> | <u>\$63,647 60</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$21,890 92 |
| Balance of gas manufacturing account, | | 2,993 09 |
| Balance of electric manufacturing account, | | 16,156 66 |
| Interest received, | | 9 75 |
| Rents, | | 73 50 |
| Jobbing, | | 1,416 82 |
| Other items of income, | | 185 09 |
| Interest paid, | \$3,224 24 | |
| Dividends declared, | 13,200 00 | |
| Depreciation, | 10,650 00 | |
| Other items, | 451 17 | |
| Balance June 30, 1916, | 15,200 42 | |
| | <hr/> | <hr/> |
| | \$42,725 83 | \$42,725 83 |

AGAWAM ELECTRIC COMPANY.

ASSETS.

| | | |
|--|-------------|--------------|
| Electric plant: | | |
| Lands, | \$10,419 09 | |
| Buildings, | 43,453 24 | |
| Electric plant, | 46,600 90 | |
| Overhead lines, | 71,508 88 | |
| Transformers, | 5,285 05 | |
| Meters, | 4,025 24 | |
| Street lamps and fixtures, | 416 58 | |
| | <hr/> | \$181,708 98 |
| Other assets: | | |
| Cash, | \$4,276 80 | |
| Due for electricity, | 3,693 40 | |
| Sundry accounts due the company, | 1,517 57 | |
| Electric tools and implements, | 845 27 | |
| Other electric materials and supplies on hand, | 5,953 64 | |
| Office furniture, | 798 35 | |
| Interest prepaid, | 249 31 | |
| Insurance, | 223 48 | |
| Taxes prepaid, | 7 80 | |
| | <hr/> | 17,565 62 |
| Total assets as per books of the company, | | \$199,274 60 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$125,000 00 |
| Notes payable, | 58,580 82 |
| Unpaid bills, | 4,186 53 |
| Deposits by customers, | 12 00 |
| Interest accrued but not due, | 123 21 |
| Amounts due from the company, not included above, | 935 10 |
| | <hr/> |
| Total liabilities as per books of the company, | \$188,837 66 |
| Profit and loss balance, | 10,436 94 |
| | <hr/> |
| Total credits, | \$199,274 60 |

MANUFACTURING ACCOUNT.

| Operating expenses: | | Dr. | Cr. |
|--|------------|--------------------|--------------------|
| At station, | \$3,932 34 | | |
| For current bought, | 24,211 49 | | |
| distribution, | 4,436 62 | | |
| management, | 3,159 29 | | |
| taxes, | 2,271 07 | | |
| incidentals, | 1,123 13 | | |
| | | \$39,133 94 | |
| Income from sale of electricity, | | | \$39,550 93 |
| Balance to profit and loss, | | 416 99 | |
| | | <u>\$39,550 93</u> | <u>\$39,550 93</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$5,916 19 |
| Balance of manufacturing account, | | 416 99 |
| Rents, | | 673 76 |
| Other items of income, | | 6,864 90 |
| Interest paid, | \$2,919 41 | |
| Other items, | 515 49 | |
| Balance June 30, 1916, | 10,436 94 | |
| | <u>\$13,871 84</u> | <u>\$13,871 84</u> |

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

| Operating expenses: | | Dr. | Cr. |
|--|-------------|--------------------|--------------------|
| For current bought, | \$15,643 18 | | |
| distribution, | 5,056 42 | | |
| management, | 2,932 74 | | |
| taxes, | 289 78 | | |
| incidentals, | 524 00 | | |
| | | \$24,446 12 | |
| Income from sale of electricity, | | | \$25,094 46 |
| other sources, | | | 139 82 |
| Balance to profit and loss, | | 788 16 | |
| | | <u>\$25,234 28</u> | <u>\$25,234 28</u> |

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

| | |
|------------------------------|-------------|
| Electric plant: | |
| Lands and buildings, | \$24,346 05 |
| Steam plant, | 47,948 54 |
| Electric plant, | 39,414 50 |

Electric plant — *Concluded.*

| | | |
|--------------------------------------|--------------|--------------|
| Overhead lines, | \$144,632 41 | |
| Transformers, | 16,307 89 | |
| Meters, | 16,449 41 | |
| Street lamps and fixtures, | 392 85 | |
| | <hr/> | \$289,491 65 |

Other assets:

| | | |
|--|-----------|------------|
| Lamps rented, | \$632 97 | |
| Cash, | 73,142 93 | |
| Notes receivable, | 1,538 79 | |
| Due for electricity, | 8,539 49 | |
| Sundry accounts due the company, | 4,934 09 | |
| Prepaid accounts, | 14 78 | |
| Motors on hand, | 3,603 71 | |
| Electric tools and implements, | 326 33 | |
| Other electric materials and supplies on hand, | 12,999 28 | |
| Stable and garage equipment, | 3,228 89 | |
| Office furniture and supplies, | 2,145 14 | |
| Reserve fund, | 6,750 00 | |
| Interest prepaid, | 305 20 | |
| Taxes prepaid, | 20 38 | |
| Insurance, | 632 66 | |
| Investments (securities), | 5,000 00 | |
| Inside wiring rented, | 4,775 24 | |
| | <hr/> | 128,589 88 |

Total assets as per books of the company, \$418,081 53

LIABILITIES.

| | | |
|---|--------------|--|
| Capital stock, common, | \$235,000 00 | |
| Notes payable, | 155,000 00 | |
| Unpaid bills, | 6,768 53 | |
| Deposits by customers, | 294 50 | |
| Interest due but not paid, | 524 63 | |
| Other reserves, | 2,151 85 | |
| Amounts due from the company, not included above, | 2,637 29 | |
| | <hr/> | |

Total liabilities as per books of the company, \$402,376 80

Profit and loss balance, 15,704 73

Total credits, \$418,081 53

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|-------------|-------------|
| For current bought, | \$17,448 42 | |
| distribution, | 4,779 77 | |
| management, | 4,986 44 | |
| taxes, | 7,084 32 | |
| incidentals, | 437 76 | |
| | <hr/> | |
| | \$34,736 71 | |
| Income from sale of electricity, | | \$60,824 54 |
| other sources, | | 1,035 05 |
| Balance to profit and loss, | 27,122 88 | |
| | <hr/> | |
| | \$61,859 59 | \$61,859 59 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$18,934 73 |
| Balance of manufacturing account, | | 27,122 88 |
| Interest received, | | 903 16 |
| Jobbing, | | 757 64 |
| Other items of income, | | 106 31 |
| Interest paid, | \$3,999 69 | |
| Dividends declared, | 18,800 00 | |
| Depreciation, | 4,750 00 | |
| Other items, | 4,570 30 | |
| Balance June 30, 1916, | 15,704 73 | |
| | <hr/> | <hr/> |
| | \$47,824 72 | \$47,824 72 |

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

| | | |
|---|------------|--------------|
| Gas plant: | | |
| Lands and buildings, | \$6,725 16 | |
| Machinery and equipment, | 68,394 96 | |
| Mains and services, | 94,818 95 | |
| Meters, | 11,628 59 | |
| | <hr/> | \$181,567 66 |
| Other assets: | | |
| Cash, | \$1,580 83 | |
| Due for gas, | 2,923 64 | |
| Sundry accounts due the company, | 5,243 60 | |
| Gas coal on hand, | 664 31 | |
| Coke on hand, | 69 90 | |
| Enrichers on hand, | 234 43 | |
| Purifying materials on hand, | 125 00 | |
| Other gas materials on hand, | 763 96 | |
| Stoves on hand, | 535 05 | |
| Gas fixtures on hand, | 502 36 | |
| Gas tools and implements, | 552 70 | |
| Office furniture, | 529 77 | |
| | <hr/> | 13,725 55 |
| Total assets as per books of the company, | | \$195,293 21 |
| Profit and loss balance, | | 13,225 00 |
| | | <hr/> |
| Total debits, | | \$208,518 21 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$60,000 00 |
| Bonds issued, | 60,000 00 |
| Notes payable, | 31,800 00 |
| Unpaid bills, | 3,523 16 |
| Deposits by customers, | 510 00 |
| Interest accrued but not due, | 625 00 |
| Amounts due from the company, not included above, | 52,060 05 |
| | <hr/> |
| Total liabilities as per books of the company, | \$208,518 21 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| Operating expenses: | | |
| At works, | \$13,952 14 | |
| For distribution, | 1,093 41 | |
| management, | 3,473 48 | |
| taxes, | 1,735 63 | |
| incidentals, | 248 60 | |
| | <hr/> | |
| | \$20,503 26 | |
| Income from sale of gas, | | \$26,368 62 |
| other sources, | | 967 30 |
| Balance to profit and loss, | 6,832 66 | |
| | <hr/> | <hr/> |
| | \$27,335 92 | \$27,335 92 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$15,443 43 | |
| Balance of manufacturing account, | | \$6,832 66 |
| Jobbing, | | 322 61 |
| Interest paid, | 4,577 91 | |
| Other items, | 358 93 | |
| Balance June 30, 1916, | | 13,225 00 |
| | <hr/> | <hr/> |
| | \$20,380 27 | \$20,380 27 |

AMHERST GAS COMPANY.

ASSETS.

| | | |
|--|-------------|--------------|
| Gas plant: | | |
| Lands, | \$4,917 00 | |
| Machinery and equipment, | 37,232 47 | |
| Mains, | 43,342 50 | |
| Services, | 10,273 09 | |
| Meters, | 5,846 85 | |
| | <hr/> | \$101,611 91 |
| Electric plant: | | |
| Lands, | \$11,578 28 | |
| Substations, | 161,231 01 | |
| Overhead lines, | 196,605 75 | |
| Underground conduits, | 11,113 00 | |
| Transformers, | 19,731 74 | |
| Meters, | 17,854 61 | |
| | <hr/> | 418,114 39 |
| Other assets: | | |
| Cash, | \$6,122 72 | |
| Notes receivable, | 18,853 43 | |
| Due for gas, | 1,300 76 | |
| Due for electricity, | 9,811 65 | |
| Sundry accounts due the company, | 5,738 73 | |
| Gas coal on hand, | 1,463 88 | |
| Enrichers on hand, | 485 84 | |
| Purifying materials on hand, | 178 97 | |
| Other gas materials on hand, | 444 62 | |
| Gas tools and implements, | 1,818 17 | |

Other assets — *Concluded.*

| | | |
|---|-------------|--------------|
| Other electric materials and supplies on hand, . | \$16,015 45 | |
| Stable and garage equipment, | 3,831 02 | |
| Office furniture, | 2,083 98 | |
| Interest prepaid, | 768 46 | |
| Insurance, | 954 88 | |
| Taxes prepaid, | 28 07 | |
| | | <hr/> |
| | | \$69,900 63 |
| Total assets as per books of the company, | | <hr/> |
| | | \$589,626 93 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$300,000 00 |
| Bonds issued, | 30,000 00 |
| Notes payable, | 235,000 00 |
| Unpaid bills, | 7,862 90 |
| Deposits by customers, | 40 00 |
| Unpaid dividends, | 4,500 00 |
| Interest accrued but not due, | 2,519 00 |
| Amounts due from the company, not included above, | 3,234 42 |
| | <hr/> |
| Total liabilities as per books of the company, | \$583,156 32 |
| Profit and loss balance, | 6,470 61 |
| | <hr/> |
| Total credits, | \$589,626 93 |

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | DR. | CR. |
|------------------------------------|--------------|--------------|
| At works, | \$8,233 06 | |
| For distribution, | 1,286 53 | |
| management, | 1,991 79 | |
| taxes, | 1,721 94 | |
| incidentals, | 448 75 | |
| | <hr/> | |
| | \$13,682 07 | |
| Operating expenses (electric): | | |
| At station, | \$6,895 22 | |
| For current bought, | 30,986 14 | |
| distribution, | 9,640 68 | |
| management, | 7,642 40 | |
| taxes, | 5,165 84 | |
| incidentals, | 1,623 66 | |
| | <hr/> | |
| | 61,953 94 | |
| Income from sale of gas, | | \$16,801 13 |
| sale of electricity, | | 92,401 69 |
| Balance to profit and loss: | | |
| Gas, | 3,119 06 | |
| Electric, | 30,447 75 | |
| | <hr/> | |
| | \$109,202 82 | \$109,202 82 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-----|------------|
| Balance June 30, 1915, | | \$7,494 58 |
| Balance of gas manufacturing account, | | 3,119 06 |
| Balance of electric manufacturing account, | | 30,447 75 |
| Interest received, | | 563 74 |
| Rents, | | 486 72 |
| Other items of income, | | 10,197 32 |

| | DR. | CR. |
|----------------------------------|-------------|-------------|
| Interest paid, | \$11,473 08 | |
| Dividends declared, | 18,000 00 | |
| Depreciation, | 9,693 74 | |
| Other items, | 6,671 74 | |
| Balance June 30, 1916, | 6,470 61 | |
| | <hr/> | <hr/> |
| | \$52,309 17 | \$52,309 17 |

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|-------------|--------------------|
| Gas plant: | | |
| Lands, | \$32,463 64 | |
| Buildings, | 86,222 72 | |
| Machinery and equipment, | 127,190 67 | |
| Holders, | 80,478 00 | |
| Mains, | 315,103 01 | |
| Services, | 28,937 97 | |
| Meters, | 47,436 45 | |
| | <hr/> | \$717,832 46 |
| Other assets: | | |
| Cash, | \$5,106 13 | |
| Due for gas, | 13,807 55 | |
| Sundry accounts due the company, | 10,510 04 | |
| Gas coal and coke on hand, | 2,303 42 | |
| Enrichers on hand, | 1,967 16 | |
| Other gas materials on hand, | 23,355 58 | |
| Gas arc lamps on hand, | 666 53 | |
| Gas tools and implements, | 1,336 44 | |
| Stable and garage equipment, | 2,447 20 | |
| Office furniture, | 2,918 34 | |
| | <hr/> | 64,418 39 |
| Total assets as per books of the company, | | <hr/> \$782,250 85 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$450,000 00 |
| Bonds issued, | 100,000 00 |
| Notes payable, | 193,700 00 |
| Unpaid bills, | 8,596 01 |
| Deposits by customers, | 4,606 96 |
| Unpaid dividends, | 4,500 00 |
| Interest accrued but not due, | 1,250 00 |
| Amounts due from the company, not included above, | 14,028 48 |
| | <hr/> |
| Total liabilities as per books of the company, | \$776,681 45 |
| Profit and loss balance, | 5,569 40 |
| | <hr/> |
| Total credits, | \$782,250 85 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| Operating expenses: | | |
| At works, | \$37,952 30 | |
| For distribution, | 8,572 28 | |
| management, | 20,227 32 | |
| taxes, | 7,787 88 | |
| incidentals, | 2,322 31 | |
| | <hr/> | |
| | \$76,862 09 | |
| Income from sale of gas, | | \$121,253 24 |
| residuals, | | 6 75 |
| other sources, | | 263 40 |
| Balance to profit and loss, | 44,661 30 | |
| | <hr/> | <hr/> |
| | \$121,523 39 | \$121,523 39 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$1,977 39 |
| Balance of manufacturing account, | | 44,661 30 |
| Interest received, | | 109 78 |
| Rents, | | 588 83 |
| Jobbing, | | 2,693 62 |
| Other items of income, | | 483 60 |
| Interest paid, | \$16,629 82 | |
| Dividends declared, | 22,500 00 | |
| Depreciation, | 4,560 00 | |
| Other items, | 1,255 30 | |
| Balance June 30, 1916, | 5,569 40 | |
| | <hr/> | <hr/> |
| | \$50,514 52 | \$50,514 52 |

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

| | | |
|------------------------------------|-------------|--------------|
| Lands and buildings, | \$11,857 64 | |
| Machinery and equipment, | 30,400 25 | |
| Mains, | 40,770 07 | |
| Services, | 25,002 05 | |
| Meters, | 8,097 62 | |
| | <hr/> | \$116,127 63 |

Electric plant:

| | | |
|--------------------------------------|-------------|------------|
| Buildings, | \$57,212 98 | |
| Steam plant, | 62,070 99 | |
| Electric plant, | 110,560 74 | |
| Hydraulic plant equipment, | 280,761 34 | |
| Overhead lines, | 218,322 97 | |
| Transformers, | 15,644 55 | |
| Meters, | 27,095 44 | |
| Street lamps and fixtures, | 3,864 34 | |
| | <hr/> | 775,533 35 |

Other assets:

| | | |
|--|-------------|---------------------|
| Cash, | \$26,307 22 | |
| Notes receivable, | 36,000 00 | |
| Due for gas, | 2,954 19 | |
| Due for electricity, | 13,846 94 | |
| Sundry accounts due the company, | 7,530 39 | |
| Gas coal on hand, | 704 85 | |
| Enrichers on hand, | 303 06 | |
| Purifying materials on hand, | 23 18 | |
| Stoves, | 4,150 87 | |
| Gas arcs, | 107 52 | |
| Gas tools and implements, | 473 09 | |
| Electric fuel on hand, | 1,267 64 | |
| Electric tools and implements, | 1,295 59 | |
| Other electric materials and supplies on hand, | 10,353 48 | |
| Stable and garage equipment, | 1,011 26 | |
| Office furniture, | 3,992 77 | |
| Reserve fund, | 13,850 00 | |
| Interest prepaid, | 332 12 | |
| Taxes prepaid, | 41 88 | |
| Insurance, | 2,928 84 | |
| Investments, | 6,233 75 | |
| | | <u>\$133,708 64</u> |

Total assets as per books of the company, \$1,025,369 62

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$605,000 00 |
| Bonds issued, | 15,000 00 |
| Notes payable, | 253,400 00 |
| Unpaid bills, | 12,649 63 |
| Deposits by customers, | 105 00 |
| Unpaid dividends, | 15,125 00 |
| Interest accrued but not due, | 2,750 42 |
| Premium realized on stock issues, | 84,000 00 |
| Amounts due from the company, not included above, | 5,551 06 |

Total liabilities as per books of the company, \$993,581 11

Profit and loss balance, 31,788 51

Total credits, \$1,025,369 62

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | DR. | CR. |
|--------------------------------|--------------------|-----|
| At works, | \$7,765 33 | |
| For distribution, | 1,313 25 | |
| management, | 762 80 | |
| taxes, | 2,105 60 | |
| incidentals, | 350 77 | |
| | <u>\$12,297 75</u> | |
| Operating expenses (electric): | | |
| At station, | \$17,026 41 | |
| For current bought, | 28,742 67 | |
| distribution, | 5,690 45 | |
| management, | 3,293 31 | |
| taxes, | 12,380 05 | |
| incidentals, | 1,789 47 | |
| | <u>68,922 36</u> | |

| | DR. | CR. |
|-------------------------------------|--------------|--------------|
| Income from sale of gas, | | \$19,988 63 |
| other sources (gas), | | 850 79 |
| sale of electricity, | | 130,675 80 |
| other sources (electric), | | 466 72 |
| Balance to profit and loss: | | |
| Gas, | \$8,541 67 | |
| Electric, | 62,220 16 | |
| | <hr/> | <hr/> |
| | \$151,981 94 | \$151,981 94 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$34,513 78 |
| Balance of gas manufacturing account, | | 8,541 67 |
| Balance of electric manufacturing account, | | 62,220 16 |
| Interest received, | | 1,654 59 |
| Rents, | | 163 32 |
| Jobbing, | | 5,469 45 |
| Interest paid, | \$11,562 97 | |
| Dividends declared, | 51,425 00 | |
| Depreciation, | 10,850 00 | |
| Other items, | 6,936 49 | |
| Balance June 30, 1916, | 31,788 51 | |
| | <hr/> | <hr/> |
| | \$112,562 97 | \$112,562 97 |

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

| | | |
|---|-------------|--------------|
| Gas plant: | | |
| Lands, | \$51,656 96 | |
| Buildings, | 16,136 53 | |
| Machinery and equipment, | 5,352 40 | |
| Holders, | 20,579 82 | |
| Mains, | 62,237 28 | |
| Meters, | 22,589 77 | |
| | <hr/> | \$178,552 76 |
| Other assets: | | |
| Cash, | \$50,334 74 | |
| Due for gas, | 3,853 20 | |
| Sundry accounts due the company, | 1,453 21 | |
| Gas coal on hand, | 7,475 00 | |
| Coke on hand, | 1,350 00 | |
| Tar on hand, | 1,050 00 | |
| Purifying materials on hand, | 300 00 | |
| Other gas materials on hand, | 1,063 74 | |
| Stoves on hand, | 454 02 | |
| Gas fixtures on hand, | 720 55 | |
| Gas tools and implements, | 234 30 | |
| Stable and garage equipment, | 180 70 | |
| Office furniture, | 1,003 84 | |
| Investments, | 1,200 00 | |
| | <hr/> | 70,673 30 |
| Total assets as per books of the company, | | \$249,226 06 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$58,000 00 |
| Notes payable, | 25,000 00 |
| Unpaid bills, | 483 82 |
| Deposits by customers, | 150 00 |
| Premium realized on stock issues, | 14,500 00 |
| Amounts due from the company, not included above, | 43,500 00 |
| <hr/> | |
| Total liabilities as per books of the company, | \$141,633 82 |
| Profit and loss balance, | 107,592 24 |
| <hr/> | |
| Total credits, | \$249,226 06 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|-------------|-------------|
| Operating expenses: | | |
| At works, | \$51,522 96 | |
| For distribution, | 5,515 20 | |
| management, | 7,951 33 | |
| taxes, | 4,282 71 | |
| incidentals, | 1,279 57 | |
| | <hr/> | |
| | \$70,551 77 | |
| Income from sale of gas, | | \$71,153 25 |
| residuals, | | 16,276 91 |
| Balance to profit and loss, | 16,878 39 | |
| | <hr/> | |
| | \$87,430 16 | \$87,430 16 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$139,645 64 |
| Balance of manufacturing account, | | 16,878 39 |
| Interest received, | | 209 57 |
| Rents, | | 1,068 46 |
| Jobbing, | | 334 75 |
| Interest paid, | \$1,137 94 | |
| Dividends declared, | 6,960 00 | |
| Depreciation, | 40,845 46 | |
| Other items, | 1,601 17 | |
| Balance June 30, 1916, | 107,592 24 | |
| | <hr/> | |
| | \$158,136 81 | \$158,136 81 |

ATTLEBORO STEAM AND ELECTRIC COMPANY.

ASSETS.

| | |
|--------------------------------------|--------------|
| Electric plant: | |
| Lands, | \$14,766 50 |
| Buildings, | 59,084 69 |
| Steam plant, | 124,763 50 |
| Electric plant, | 17,361 15 |
| Overhead lines, | 68,239 23 |
| Transformers, | 17,452 62 |
| Meters, | 19,586 61 |
| Street lamps and fixtures, | 5,071 82 |
| | <hr/> |
| | \$326,326 12 |

Other assets:

| | | |
|--|-------------|--------------------|
| Cash, | \$31,496 54 | |
| Due for electricity, | 14,331 54 | |
| Sundry accounts due the company, | 607 70 | |
| Electric fuel on hand, | 10,907 12 | |
| Motors on hand, | 1,669 20 | |
| Electric tools and implements, | 1,238 32 | |
| Other electric materials and supplies on hand, | 2,783 24 | |
| Stable and garage equipment, | 2,257 76 | |
| Office furniture, | 980 90 | |
| Reserve fund, | 3,051 93 | |
| Investments, | 1,061 00 | |
| Sinking fund, | 28,160 23 | |
| | | <u>\$98,545 48</u> |
| Total assets as per books of the company, | | \$424,871 60 |

LIABILITIES.

| | |
|--|---------------------|
| Capital stock, common, | \$275,000 00 |
| Bonds issued, | 30,000 00 |
| Notes payable, | 10,000 00 |
| Unpaid bills, | 2,410 06 |
| Deposits by customers, | 713 00 |
| Unpaid dividends, | 8,250 00 |
| Interest accrued but not due, | 135 63 |
| Premium realized on stock issues, | 20,000 00 |
| Total liabilities as per books of the company, | <u>\$346,508 69</u> |
| Profit and loss balance, | 78,362 91 |
| Total credits, | <u>\$424,871 60</u> |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr | Cr. |
|--|---------------------|---------------------|
| At station, | \$35,447 36 | |
| For distribution, | 6,424 35 | |
| management, | 16,040 53 | |
| taxes, | 13,446 37 | |
| incidentals, | 3,700 50 | |
| | <u>\$75,059 11</u> | |
| Income from sale of electricity, | | \$131,764 34 |
| Balance to profit and loss, | 56,705 23 | |
| | <u>\$131,764 34</u> | <u>\$131,764 34</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|---------------------|---------------------|
| Balance June 30, 1915, | | \$70,195 63 |
| Balance of manufacturing account, | | \$56,705 23 |
| Interest received, | | 1,693 98 |
| Rents, | | 926 00 |
| Jobbing, | | 171 90 |
| Interest paid, | \$2,268 48 | |
| Dividends declared, | 33,000 00 | |
| Depreciation, | 14,758 47 | |
| Other items, | 1,302 88 | |
| Balance June 30, 1916, | 78,362 91 | |
| | <u>\$129,692 74</u> | <u>\$129,692 74</u> |

ATWOOD, L. SIDNEY.

(Chatham.)

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|----------|----------|
| Operating expenses: | | |
| At works, | \$545 00 | |
| For distribution, | 15 00 | |
| taxes, | 7 00 | |
| | <hr/> | |
| | \$567 00 | |
| Income from sale of gas, | | \$870 00 |
| Balance to profit and loss, | 303 00 | |
| | <hr/> | <hr/> |
| | \$870 00 | \$870 00 |

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|--|------------|-------------|
| Electric plant: | | |
| Lands, | \$500 00 | |
| Buildings, | 2,499 14 | |
| Steam plant, | 7,219 90 | |
| Electric plant, | 11,496 30 | |
| Overhead lines, | 29,929 26 | |
| Transformers, | 3,275 30 | |
| Meters, | 5,664 27 | |
| Street lamps and fixtures, | 2,781 08 | |
| | <hr/> | \$63,365 25 |
| Other assets: | | |
| Cash, | \$1,091 89 | |
| Due for electricity, | 1,727 00 | |
| Sundry accounts due the company, | 563 61 | |
| Electric fuel on hand, | 38 80 | |
| Motors on hand, | 230 07 | |
| Electric tools and implements, | 353 25 | |
| Other electric materials and supplies on hand, | 1,478 30 | |
| Stable and garage equipment, | 362 90 | |
| Office furniture, | 389 69 | |
| Investments, | 1,000 00 | |
| | <hr/> | \$7,235 51 |
| Total assets as per books of the company, | | \$70,600 76 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$30,000 00 |
| Bonds issued, | 8,500 00 |
| Notes payable, | 24,500 00 |
| Unpaid bills, | 833 87 |
| Deposits by customers, | 275 00 |
| Unpaid dividends, | 600 00 |
| Interest accrued but not due, | 141 67 |
| Amounts due from the company, not included above, | 4,280 70 |
| | <hr/> |
| Total liabilities as per books of the company, | \$69,131 24 |
| Profit and loss balance, | 1,469 52 |
| | <hr/> |
| Total credits, | \$70,600 76 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|-------------|-------------|
| At station, | \$800 82 | |
| For current bought, | 6,578 66 | |
| distribution, | 2,211 57 | |
| management, | 3,180 48 | |
| taxes, | 616 31 | |
| incidentals, | 303 67 | |
| | <hr/> | |
| | \$13,691 51 | |
| Income from sale of electricity, | | \$19,846 36 |
| other sources, | | 181 91 |
| Balance to profit and loss, | 6,336 76 | |
| | <hr/> | <hr/> |
| | \$20,028 27 | \$20,028 27 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,251 54 |
| Balance of manufacturing account, | | 6,336 76 |
| Interest received, | | 32 37 |
| Rents, | | 101 10 |
| Jobbing, | | 88 44 |
| Other items of income, | | 14 57 |
| Interest paid, | \$2,114 25 | |
| Dividends declared, | 3,300 00 | |
| Depreciation, | 850 00 | |
| Other items, | 91 01 | |
| Balance June 30, 1916, | 1,469 52 | |
| | <hr/> | <hr/> |
| | \$7,824 78 | \$7,824 78 |

A. W. BARNES STEAM SPECIALTY COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|-------------|-------------|
| At station, | \$11,480 88 | |
| For current bought, | 80 00 | |
| distribution, | 155 00 | |
| incidentals, | 109 52 | |
| | <hr/> | |
| | \$11,825 40 | |
| Income from sale of electricity, | | \$4,706 68 |
| other sources, | | 6,056 00 |
| Balance to profit and loss, | | 1,062 72 |
| | <hr/> | <hr/> |
| | \$11,825 40 | \$11,825 40 |

BARNSTABLE.

(SEE HYANNIS.)

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

| | |
|------------------------------------|--------------|
| Lands and buildings, | \$124,498 13 |
| Machinery and equipment, | 68,031 72 |
| Mains and services, | 253,994 80 |
| Meters, | 42,298 15 |

\$488,822 80

Electric plant:

| | |
|---|-------------|
| Lands and buildings, | \$86,454 32 |
| Steam plant, | 81,474 90 |
| Electric plant, | 74,719 66 |
| Overhead lines, | 121,026 11 |
| Underground conduits, | 170,011 48 |
| Underground wires and cables, | 104,251 29 |
| Transformers, | 16,789 21 |
| Meters, | 19,905 00 |
| Street lamps and fixtures, | 6,098 20 |

680,730 17

Other assets:

| | |
|--|--------------|
| Office building, | \$112,924 59 |
| Cash, | 18,286 76 |
| Due for gas, | 7,234 72 |
| Due for electricity, | 19,426 43 |
| Sundry accounts due the company, | 1,925 51 |
| Gas coal on hand, | 858 00 |
| Coke on hand, | 170 00 |
| Tar on hand, | 900 00 |
| Other gas materials on hand, | 196 00 |
| Stoves on hand, | 3,320 17 |
| Electric fixtures on hand, | 1,676 38 |
| Other electric materials and supplies on hand, | 160 29 |
| Stable and garage equipment, | 4,000 00 |
| Office furniture, | 6,635 04 |
| Investments, | 500 00 |

178,213 89

Total assets as per books of the company, \$1,347,766 86

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$687,500 00 |
| Deposits by customers, | 2,536 00 |
| Premium realized on stock issues, | 355,250 00 |
| Depreciation reserve, | 19,813 23 |

Total liabilities as per books of the company, \$1,065,099 23
Profit and loss balance, 282,667 63

Total credits, \$1,347,766 86

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|-------------------------------------|--------------|--------------|
| At works, | \$40,251 79 | |
| For distribution, | 11,470 26 | |
| management, | 11,868 19 | |
| taxes, | 10,190 36 | |
| incidentals, | 2,181 55 | |
| | <hr/> | |
| | \$75,962 15 | |
| Operating expenses (electric): | | |
| At station, | \$42,115 63 | |
| For distribution, | 12,225 89 | |
| management, | 12,650 40 | |
| taxes, | 18,465 91 | |
| incidentals, | 3,969 49 | |
| | <hr/> | |
| | 89,427 32 | |
| Income from sale of gas, | | \$105,975 86 |
| residuals, | | 3,278 23 |
| other sources (gas), | | 520 77 |
| sale of electricity, | | 172,603 63 |
| other sources (electric), | | 4,787 58 |
| Balance to profit and loss: | | |
| Gas, | 33,812 71 | |
| Electric, | 87,963 89 | |
| | <hr/> | <hr/> |
| | \$287,166 07 | \$287,166 07 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$260,326 95 |
| Balance of gas manufacturing account, | | 33,812 71 |
| Balance of electric manufacturing account, | | 87,963 89 |
| Interest received, | | 409 55 |
| Rents, | | 3,860 67 |
| Jobbing, | | 1,639 21 |
| Other items of income, | | 66 70 |
| Interest paid, | \$105 02 | |
| Dividends declared, | 82,500 00 | |
| Depreciation, | 16,767 41 | |
| Other items, | 6,039 62 | |
| Balance June 30, 1916, | 282,667 63 | |
| | <hr/> | <hr/> |
| | \$388,079 68 | \$388,079 68 |

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|------------------------------------|------------|-------------|
| Gas plant: | | |
| Machinery and equipment, | \$5,149 50 | |
| Mains, | 11,308 14 | |
| Services, | 4,270 53 | |
| Meters, | 3,590 43 | |
| | <hr/> | |
| | | \$24,318 60 |

Electric plant:

| | |
|--------------------------------------|-------------|
| Overhead lines, | \$31,639 50 |
| Transformers, | 1,635 39 |
| Meters, | 2,352 03 |
| Street lamps and fixtures, | 591 93 |

\$36,218 85

Other assets:

| | |
|--|------------|
| Cash, | \$3,166 69 |
| Due for gas, | 778 28 |
| Due for electricity, | 1,348 64 |
| Sundry accounts due the company, | 555 16 |
| Other gas materials on hand, | 119 05 |
| Motors on hand, | 639 64 |
| Electric tools and implements, | 40 76 |
| Other electric materials and supplies on hand, | 911 94 |
| Office furniture and supplies, | 267 27 |
| Reserve fund, | 1,230 00 |
| Prepaid interest, | 119 02 |
| Insurance, | 124 18 |
| Prepaid taxes, | 5 76 |

9,306 39

Total assets as per books of the company, \$69,843 84

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$40,000 00 |
| Notes payable, | 25,000 00 |
| Unpaid bills, | 1,996 58 |
| Deposits by customers, | 175 25 |
| Interest due but not paid, | 142 84 |
| Reserves, | 633 34 |
| Amounts due from the company, not included above, | 219 03 |

Total liabilities as per books of the company, \$68,167 04

Profit and loss balance, 1,676 80

Total credits, \$69,843 84

MANUFACTURING ACCOUNT.

Operating expenses (gas):

| | |
|---------------------------|------------|
| For gas bought, | \$3,387 36 |
| distribution, | 579 46 |
| management, | 505 00 |
| taxes, | 419 74 |
| incidentals, | 24 05 |

\$4,915 61

Operating expenses (electric):

| | |
|-------------------------------|------------|
| For current bought, | \$6,024 55 |
| distribution, | 1,473 63 |
| management, | 535 21 |
| taxes, | 450 89 |
| incidentals, | 150 71 |

8,634 99

Income from sale of gas, \$6,082 96

 other sources (gas), 24 96

 sale of electricity, 13,065 51

 other sources (electric), 110 01

| Balance to profit and loss: | Dr. | Cr. |
|-----------------------------|-------------|-------------|
| Gas, | \$1,192 31 | |
| Electric, | 4,540 53 | |
| | <hr/> | <hr/> |
| | \$19,283 44 | \$19,283 44 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Balance June 30, 1915, | | \$1,676 80 |
| Balance of gas manufacturing account, | | 1,192 31 |
| Balance of electric manufacturing account, | | 4,540 53 |
| Interest received, | | 150 11 |
| Jobbing, | | 184 38 |
| Reserve for June 1915 dividend, | | 400 00 |
| Other items of income, | | 8 92 |
| Interest paid, | \$1,245 34 | |
| Dividends declared, | 3,200 00 | |
| Depreciation, | 805 00 | |
| Reserve for dividend, | 533 34 | |
| Other items, | 692 57 | |
| Balance June 30, 1916, | 1,676 80 | |
| | <hr/> | <hr/> |
| | \$8,153 05 | \$8,153 05 |

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

| | | |
|--|------------|-------------|
| Electric plant: | | |
| Steam plant, | \$9,595 06 | |
| Electric plant, | 7,894 61 | |
| Overhead lines, | 4,363 52 | |
| Meters, | 2,615 90 | |
| Street lamps and fixtures, | 1,890 77 | |
| | <hr/> | \$26,359 86 |
| Other assets: | | |
| Cash, | \$1,274 68 | |
| Due for electricity, | 4,267 25 | |
| Sundry accounts due the company, | 33 61 | |
| Electric fuel on hand, | 40 25 | |
| Electric tools and implements, | 71 50 | |
| Other electric materials and supplies on hand, | 128 65 | |
| Investments (securities), | 6,629 39 | |
| | <hr/> | \$12,445 33 |
| Total assets as per books of the company, | | \$38,805 19 |

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$9,500 00 |
| Bonds issued, | 17,000 00 |
| Unpaid bills, | 810 83 |
| Deposits by customers, | 208 48 |
| Interest due but not paid, | 2,550 00 |
| | <hr/> |
| Total liabilities as per books of the company, | \$30,069 31 |
| Profit and loss balance, | 8,735 88 |
| | <hr/> |
| Total credits, | \$38,805 19 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses: | | |
| At station, | \$24,409 45 | |
| For distribution, | 1,447 14 | |
| management, | 154 43 | |
| taxes, | 208 07 | |
| incidentals, | 505 80 | |
| | <hr/> | |
| | \$26,724 89 | |
| Income from sale of electricity, | | \$22,592 19 |
| other sources, | | 5,701 02 |
| Balance to profit and loss, | 1,568 32 | |
| | <hr/> | <hr/> |
| | \$28,293 21 | \$28,293 21 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$8,479 36 |
| Balance of manufacturing account, | | 1,568 32 |
| Interest received, | | 38 83 |
| Other items of income, | | 241 25 |
| Interest paid, | \$850 00 | |
| Other items, | 741 88 | |
| Balance June 30, 1916, | 8,735 88 | |
| | <hr/> | <hr/> |
| | \$10,327 76 | \$10,327 76 |

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

| | |
|---|-----------------|
| Gas plant: | |
| Lands and buildings, | \$5,777,368 78 |
| Machinery and equipment, | 6,968,427 74 |
| Mains, | 10,370,087 84 |
| Services, | 1,572,908 21 |
| Meters, | 1,681,494 71 |
| | <hr/> |
| | \$26,370,287 28 |
| Other assets: | |
| Gas arc lamps, | \$9,766 55 |
| Printing plant, | 6,739 16 |
| Cash, | 163,227 94 |
| Due for gas, | 319,003 56 |
| Sundry accounts due the company, | 103,662 05 |
| Gas coal on hand, | 55,887 05 |
| Coke on hand, | 40,584 90 |
| Tar, etc., on hand, | 20,303 55 |
| Enrichers on hand, | 75,977 43 |
| Purifying materials on hand, | 18,190 26 |
| Other gas materials on hand, | 350,166 38 |
| Stoves, | 271,575 16 |
| Stable and garage equipment, | 53,029 12 |
| Office furniture, | 53,371 45 |
| Insurance, etc., prepaid, | 13,820 62 |
| Investments (securities), | 50,518 72 |
| | <hr/> |
| | 1,605,823 90 |
| Total assets as per books of the company, | \$27,976,111 18 |

LIABILITIES.

| | |
|---|-----------------|
| Capital stock, common, | \$15,124,600 00 |
| Coupon notes, | 3,000,000 00 |
| Other notes payable, | 350,000 00 |
| Unpaid bills, | 215,695 45 |
| Deposits by customers, | 163,135 39 |
| Interest accrued but not due, | 45,000 00 |
| Premium realized on stock issues, | 8,893,264 80 |
| Reserves, | 47,455 34 |
| Taxes accrued but not due, | 82,701 12 |
| Outstanding stock old companies, | 2,578 14 |

| | |
|--|-----------------|
| Total liabilities as per books of the company, | \$27,924,430 24 |
| Profit and loss balance, | 51,680 94 |

| | |
|--------------------------|-----------------|
| Total credits, | \$27,976,111 18 |
|--------------------------|-----------------|

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|----------------|----------------|
| Operating expenses: | | |
| At works, | \$969,951 06 | |
| For gas bought, | 820,973 86 | |
| distribution, | 467,577 37 | |
| management, | 327,686 95 | |
| taxes, | 473,237 16 | |
| incidentals, | 47,822 11 | |
| | \$3,106,248 51 | |
| Income from sale of gas, | | \$4,615,442 40 |
| residuals, | | 26,549 78 |
| other sources, | | 34,396 15 |
| Balance to profit and loss, | 1,570,139 82 | |
| | \$4,676,388 33 | \$4,676,388 33 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|----------------|----------------|
| Balance June 30, 1915, | | \$29,168 36 |
| Balance of gas manufacturing account, | | 1,570,139 82 |
| Interest received, | | 9,306 82 |
| Rents, | | 15,131 36 |
| Jobbing, | | 5,457 99 |
| Other items of income, | | 1,590 17 |
| Interest paid, | \$141,575 73 | |
| Dividends declared, | 1,285,591 00 | |
| Reserve for employees, | 56,000 00 | |
| Depreciation, | 15,714 88 | |
| Loss on sale of real estate, | 56,895 95 | |
| Other items, | 23,336 02 | |
| Balance June 30, 1916, | 51,680 94 | |
| | \$1,630,794 52 | \$1,630,794 52 |

BROCKTON GAS LIGHT COMPANY.

| Gas plant: | | ASSETS. | |
|---|--|--------------|----------------|
| Lands and buildings, | | \$162,370 | 44 |
| Machinery and equipment, | | 426,803 | 55 |
| Holders, | | 212,490 | 10 |
| Mains, | | 614,945 | 63 |
| Services, | | 170,746 | 33 |
| Meters, | | 167,550 | 21 |
| | | | |
| | | | \$1,754,906 26 |
| Other assets: | | | |
| Gas arc lamps, | | \$35,390 | 60 |
| Cash, | | 121,321 | 26 |
| Notes receivable, | | 655 | 86 |
| Due for gas, | | 16,284 | 50 |
| Sundry accounts due the company, | | 24,713 | 59 |
| Gas coal on hand, | | 32,144 | 08 |
| Coke on hand, | | 9,005 | 00 |
| Tar on hand, | | 3,220 | 05 |
| Ammonia on hand, | | 500 | 00 |
| Enrichers on hand, | | 2,273 | 54 |
| Purifying materials on hand, | | 1,366 | 17 |
| Other gas materials on hand, | | 46,198 | 80 |
| Stoves on hand, | | 8,926 | 43 |
| Gas on hand, | | 765 | 60 |
| Gas tools and implements, | | 5,239 | 00 |
| Stable and garage equipment, | | 11,868 | 90 |
| Office equipment, | | 7,767 | 67 |
| Prepaid interest, | | 3,513 | 27 |
| Insurance, | | 2,913 | 21 |
| | | | |
| | | | 334,147 53 |
| Total assets as per books of the company, | | | \$2,089,053 79 |
| | | LIABILITIES. | |
| Capital stock, common, | | \$1,537,000 | 00 |
| Bonds issued, | | 100,000 | 00 |
| Notes payable, | | 375,000 | 00 |
| Unpaid bills, | | 31,301 | 08 |
| Deposits by customers, | | 4,445 | 48 |
| Unpaid dividends, | | 23,055 | 00 |
| Interest accrued but not due, | | 2,083 | 33 |
| Amounts due from the company, not included above, | | 1,102 | 15 |
| | | | |
| Total liabilities as per books of the company, | | | \$2,073,987 04 |
| Profit and loss balance, | | 15,066 | 75 |
| | | | |
| Total credits, | | | \$2,089,053 79 |

MANUFACTURING ACCOUNT.

| Operating expenses: | | Dr. | Cr. |
|-----------------------------|--------------|-----|--------------|
| At works, | \$185,052 89 | | |
| For distribution, | 68,120 89 | | |
| management, | 38,112 06 | | |
| taxes, | 36,452 35 | | |
| incidentals, | 6,846 90 | | |
| | | | |
| | | | \$334,585 09 |

| | DR. | CR. |
|---------------------------------------|---------------------|---------------------|
| Income from sale of gas, | | \$390,948 56 |
| residuals, | | 44,076 07 |
| other sources, | | 2,701 51 |
| Balance to profit and loss, | 103,141 05 | |
| | <u>\$437,726 14</u> | <u>\$437,726 14</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|---------------------|---------------------|
| Balance June 30, 1915, | | \$40,312 32 |
| Balance of manufacturing account, | | 103,141 05 |
| Interest received, | | 2,012 31 |
| Rents, | | 260 04 |
| Jobbing, | | 3,949 60 |
| Other items of income, | | 338 12 |
| Interest paid, | \$17,574 32 | |
| Dividends declared, | 92,220 00 | |
| Depreciation, | 14,000 00 | |
| Bad bills, | 3,592 58 | |
| Other items, | 7,559 79 | |
| Balance June 30, 1916, | 15,066 75 | |
| | <u>\$150,013 44</u> | <u>\$150,013 44</u> |

BUZZARDS BAY ELECTRIC COMPANY.

ASSETS.

| | | |
|--|------------|---------------------|
| Electric plant: | | |
| Lands, | \$2,881 56 | |
| Buildings, | 17,874 84 | |
| Wharf, | 4,500 59 | |
| Steam plant, | 54,347 79 | |
| Electric plant, | 14,700 15 | |
| Overhead lines, | 152,300 46 | |
| Transformers, | 10,289 14 | |
| Meters, | 175 34 | |
| Street lamps and fixtures, | 42,300 09 | |
| | | <u>\$299,369 96</u> |
| Other assets: | | |
| Substation equipment, | \$4,746 55 | |
| Cash, | 4,219 61 | |
| Due for electricity, | 9,975 28 | |
| Sundry accounts due the company, | 12,522 81 | |
| Electric fuel on hand, | 2,659 46 | |
| Incandescent lamps on hand, | 108 04 | |
| Oil and waste on hand, | 91 74 | |
| Electric tools and implements, | 86 70 | |
| Other electric materials and supplies on hand, | 3,006 81 | |
| Stable and garage equipment, | 1,871 72 | |
| Office furniture, | 469 21 | |
| Prepaid accounts, | 104 60 | |
| | | <u>39,862 53</u> |
| Total assets as per books of the company, | | \$339,232 49 |
| Profit and loss balance, | | 5,988 97 |
| Total debits, | | <u>\$345,221 46</u> |

LIABILITIES.

| | |
|---------------------------------------|-------------|
| Capital stock, common, | \$11,000 00 |
| Notes payable, | 11,000 00 |
| Unpaid bills, | 28,305 53 |
| Deposits by customers, | 1,394 36 |
| Boston Electric Associates, | 292,968 80 |
| Labor accrued but not due, | 552 77 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$345,221 46 |
|--|--------------|

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses: | | |
| At station, | \$23,378 42 | |
| For current bought, | 2,308 00 | |
| distribution, | 7,737 88 | |
| management, | 3,470 14 | |
| taxes, | 1,172 28 | |
| incidentals, | 939 47 | |
| | <hr/> | |
| | \$39,006 19 | |
| Income from sale of electricity, | | \$52,504 65 |
| other sources, | | 409 67 |
| Balance to profit and loss, | 13,908 13 | |
| | <hr/> | |
| | \$52,914 32 | \$52,914 32 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$2,742 18 | |
| Balance of manufacturing account, | | \$13,908 13 |
| Interest received, | | 33 44 |
| Jobbing, | | 6 17 |
| Other items of income, | | 9 05 |
| Interest paid, | 16,401 41 | |
| Other items, | 802 17 | |
| Balance June 30, 1916, | | 5,988 97 |
| | <hr/> | |
| | \$19,945 76 | \$19,945 76 |

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

| | |
|---|----------------|
| Electric plant: | |
| Lands and buildings, | \$212,405 27 |
| Steam plant, | 431,951 86 |
| Electric plant, | 142,206 80 |
| Overhead lines, | 208,157 80 |
| Underground conduits, | 228,963 34 |
| Underground wires and cables, | 156,936 25 |
| Transformers, | 45,112 86 |
| Meters, | 81,214 78 |
| Street lamps and fixtures, | 8,885 61 |
| | <hr/> |
| | \$1,515,834 57 |

Other assets:

| | | |
|--|--------------|---------------------|
| Cash, | \$196,061 95 | |
| Notes receivable, | 1,025 00 | |
| Due for electricity, | 22,156 49 | |
| Sundry accounts due the company, | 10,306 26 | |
| Electric fuel on hand, | 20,071 33 | |
| Motors on hand, | 1,680 50 | |
| Other electric materials and supplies on hand, | 22,322 38 | |
| Stable and garage equipment, | 22,465 82 | |
| Office furniture, | 3,829 79 | |
| Investments, | 45,500 00 | |
| | | <u>\$345,419 52</u> |

Total assets as per books of the company, \$1,861,254 09

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,000,000 00 |
| Notes payable, | 68,000 00 |
| Unpaid bills, | 9,131 83 |
| Deposits by customers, | 8,737 81 |
| Premium realized on stock issues, | 420,000 00 |
| Reserves, | 130,000 00 |
| Surplus miscellaneous profits, | 15,774 35 |

Total liabilities as per books of the company, \$1,651,643 99

Profit and loss balance, 209,610 10

Total credits, \$1,861,254 09

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|---------------------|---------------------|
| At station, | \$140,352 16 | |
| For current bought, | 390 10 | |
| distribution, | 90,420 27 | |
| management, | 38,323 59 | |
| taxes, | 59,228 95 | |
| incidentals, | 10,830 34 | |
| | <u>\$339,545 41</u> | |
| Income from sale of electricity, | | \$584,542 44 |
| other sources, | | 6,255 43 |
| Balance to profit and loss, | 251,252 46 | |
| | <u>\$590,797 87</u> | <u>\$590,797 87</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|------------|--------------|
| Balance June 30, 1915, | | \$174,043 88 |
| Balance of manufacturing account, | | 251,252 46 |
| Interest received, | | 2,635 99 |
| Rents, | | 2,600 04 |
| Jobbing, | | 2,657 85 |
| From amount transferred from depreciation reserve, | | 50,000 00 |
| Other items of income, | | 85 37 |
| Interest paid, | \$5,066 80 | |
| Dividends declared, | 117,000 00 | |

| | Dr. | Cr. |
|--|--------------|--------------|
| Depreciation, | \$70,000 00 | |
| Reserve fund, | 70,000 00 | |
| Amount to miscellaneous profits, | 11,598 69 | |
| Balance June 30, 1916, | 209,610 10 | |
| | <hr/> | <hr/> |
| | \$483,275 59 | \$483,275 59 |

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|--------------|----------------|
| Gas plant: | | |
| Lands and buildings, | \$417,971 09 | |
| Machinery and equipment, | 948,294 82 | |
| Holders, | 612,756 60 | |
| Mains, | 773,949 14 | |
| Meters, | 160,000 00 | |
| | <hr/> | \$2,912,971 65 |
| Other assets: | | |
| Office building, | \$120,000 00 | |
| New work in process, | 24,644 67 | |
| Cash, | 191,585 14 | |
| Notes receivable, | 5,000 00 | |
| Due for gas, | 25,514 79 | |
| Sundry accounts due the company, | 18,363 68 | |
| Gas coal on hand, | 10,747 40 | |
| Coke on hand, | 14,766 50 | |
| Enrichers on hand, | 5,579 98 | |
| Purifying materials on hand, | 3,351 32 | |
| Other gas materials on hand, | 45,596 40 | |
| Stoves on hand, | 8,850 81 | |
| Gas fixtures on hand, | 3,707 50 | |
| Gas tools and implements, | 1,731 34 | |
| Stable and garage equipment, | 5,550 00 | |
| Office furniture, | 8,000 00 | |
| Investments { barge "Henry Endicott," | 19,500 00 | |
| { securities, | 22,545 82 | |
| | <hr/> | 535,035 35 |
| Total assets as per books of the company, | | \$3,448,007 00 |

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,680,000 00 |
| Notes payable, | 150,300 00 |
| Unpaid bills, | 11,622 12 |
| Deposits by customers, | 27,915 00 |
| Interest accrued but not due, | 2,814 02 |
| Premium realized on stock issues, | 955,965 50 |
| Reserves, | 15,106 68 |
| Amounts due from the company, not included above, | 2,773 33 |
| Profit sharing plan, | 11,751 92 |
| | <hr/> |
| Total liabilities as per books of the company, | \$2,858,248 57 |
| Profit and loss balance, | 589,758 43 |
| | <hr/> |
| Total credits, | \$3,448,007 00 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| Operating expenses: | | |
| At works, | \$409,209 87 | |
| For gas bought, | 123 44 | |
| distribution, | 103,777 34 | |
| management, | 58,756 85 | |
| taxes, | 91,220 82 | |
| incidentals, | 24,622 12 | |
| | <hr/> | |
| | \$687,710 44 | |
| Income from sale of gas, | | \$771,624 07 |
| residuals, | | 148,766 05 |
| other sources, | | 32 00 |
| Balance to profit and loss, | 232,711 68 | |
| | <hr/> | <hr/> |
| | \$920,422 12 | \$920,422 12 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$586,294 85 |
| Balance of manufacturing account, | | 232,711 68 |
| Interest received, | | 3,959 84 |
| Rents, | | 304 99 |
| Other items of income, | | 4,465 34 |
| Interest paid, | \$18,350 02 | |
| Dividends declared, | 195,000 00 | |
| Depreciation, | 6,221 55 | |
| Reserve fund, | 15,000 00 | |
| Other items, | 3,406 70 | |
| Balance June 30, 1916, | 589,758 43 | |
| | <hr/> | <hr/> |
| | \$827,736 70 | \$827,736 70 |

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

| | | |
|--|------------|--------------|
| Electric plant: | | |
| Lands and buildings, | \$4,684 29 | |
| Substation equipment, | 34,733 15 | |
| Overhead lines, | 508,521 04 | |
| Transformers, | 34,773 03 | |
| Meters, | 35,227 57 | |
| Street lamps and fixtures, | 3,500 00 | |
| | <hr/> | \$621,439 08 |
| Other assets: | | |
| House and store wiring, | \$9,363 31 | |
| Cash, | 25,279 74 | |
| Notes receivable, | 4,017 11 | |
| Due for electricity, | 20,061 16 | |
| Sundry accounts due the company, | 19,084 34 | |
| Electric fuel on hand, | 3,694 93 | |
| Motors, | 21,460 01 | |
| Electric tools and implements, | 1,349 32 | |
| Other electric materials and supplies on hand, | 15,063 21 | |
| Stable and garage equipment, | 4,421 21 | |

Other assets — *Concluded.*

| | | |
|--|------------|--------------|
| Office furniture, | \$4,252 80 | |
| Reserve funds, | 7,305 67 | |
| Sinking fund, | 37,150 13 | |
| Insurance, interest and taxes, | 3,064 93 | |
| Investments (real estate), | 2,976 80 | |
| | | <hr/> |
| | | \$178,544 67 |

Total assets as per books of the company, \$799,983 75

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$280,000 00 |
| Bonds issued, | 150,000 00 |
| Coupon notes, | 44,000 00 |
| Other notes payable, | 244,500 00 |
| Unpaid bills, | 17,085 04 |
| Deposits by customers, | 199 00 |
| Interest accrued but not due, | 6,380 68 |
| Reserves, | 4,200 00 |
| Amounts due from the company, not included above, | 3,271 19 |
| Sinking fund income, | 7,150 13 |

Total liabilities as per books of the company, \$756,786 04

Profit and loss balance, 43,197 71

Total credits, \$799,983 75

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------|--------------|
| At station, | \$7,143 01 | |
| For current bought, | 109,398 74 | |
| distribution, | 17,283 53 | |
| management, | 6,620 36 | |
| taxes, | 8,299 68 | |
| incidentals, | 2,329 32 | |
| | <hr/> | |
| | \$151,074 64 | |
| Income from sale of electricity, | | \$184,597 51 |
| other sources, | | 15,258 16 |
| Balance to profit and loss, | 48,781 03 | |
| | <hr/> | |
| | \$199,855 67 | \$199,855 67 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$50,524 63 |
| Balance of manufacturing account, | | 48,781 03 |
| Interest received, | | 3,795 37 |
| Rents, | | 253 00 |
| Jobbing, | | 1,430 52 |
| Other items of income, | | 12 45 |
| Interest paid, | \$24,926 89 | |
| Dividends declared, | 25,200 00 | |
| Construction charged off, | 2,372 51 | |
| Depreciation, | 5,203 98 | |
| Other items, | 3,895 91 | |
| Balance June 30, 1916, | 43,197 71 | |
| | <hr/> | |
| | \$104,797 00 | \$104,797 00 |

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

| | | |
|---|--------------------|--------------|
| Electric plant: | | |
| Lands, . . . | } No value stated. | |
| Buildings, . . . | | |
| Waterwheels, . . . | | |
| Electric plant, . . . | | |
| Water power rights, . . . | | |
| Additional land, buildings, water power equipment and electrical machinery, | | \$229,622 18 |
| | | <hr/> |
| | | \$229,622 18 |
| Other assets: | | |
| Cash, | | \$13,511 96 |
| Sundry accounts due the company, | | 4,573 68 |
| | | <hr/> |
| | | 18,085 64 |
| | | <hr/> |
| Total assets as per books of the company, | | \$247,707 82 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock (common and preferred) issued under agreement and declaration of trust dated Mar. 9, 1912:— | |
| 3,000 common (no value stated); 2,050 preferred (no value stated). | |
| Issued for cash, 2,050 preferred shares, | \$205,000 00 |
| Surplus paid in under agreement and declaration of trust, | 25,000 00 |
| Reserve for dividends, | 2,150 00 |
| Unpaid bills, | 86 22 |
| | <hr/> |
| Total liabilities as per books of the company, | \$232,236 22 |
| Profit and loss balance, | 15,471 60 |
| | <hr/> |
| Total credits, | \$247,707 82 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$3,708 73 |
| Central Massachusetts Electric Company, ¹ | | 37,265 85 |
| Interest received, | | 297 02 |
| Reserved for dividends in June, 1915, | | 2,150 00 |
| Dividends declared, | \$25,800 00 | |
| Reserve for dividends, | 2,150 00 | |
| Balance June 30, 1916, | 15,471 60 | |
| | <hr/> | <hr/> |
| | \$43,421 60 | \$43,421 60 |

¹ Plant operated by the Central Massachusetts Electric Company.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

| | |
|--------------------------------------|------------|
| Steam plant, | \$1,282 50 |
| Electric plant, | 1,239 75 |
| Overhead lines, | 1,406 07 |
| Meters, | 62 13 |
| Street lamps and fixtures, | 128 84 |

 \$4,119 29

Other assets:

| | |
|--|---------|
| Cash, | \$37 42 |
| Due for electricity, | 127 30 |
| Sundry accounts due the company, | 21 17 |
| Incandescent lamps on hand, | 10 00 |
| Other electric materials and supplies on hand, | 25 00 |
| Office furniture, | 25 00 |

 245 89

 Total assets as per books of the company, \$4,365 18

LIABILITIES.

| | |
|---|------------|
| Capital stock, common, | \$3,000 00 |
| Unpaid bills, | 37 42 |
| Amounts due from the company, not included above, | 288 60 |

 Total liabilities as per books of the company, \$3,326 02

Profit and loss balance, 1,039 16

 Total credits, \$4,365 18

MANUFACTURING ACCOUNT.

Operating expenses:

| | |
|-----------------------------|------------|
| At station, | \$1,170 50 |
| For distribution, | 30 00 |
| taxes, | 78 40 |
| incidentals, | 25 60 |

 \$1,304 50

Income from sale of electricity, \$1,688 85

Balance to profit and loss, 384 35

 \$1,688 85 \$1,688 85

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$654 81 |
| Balance of manufacturing account, | | 384 35 |
| Balance June 30, 1916, | \$1,039 16 | |
| | <hr/> | <hr/> |
| | \$1,039 16 | \$1,039 16 |

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

| | | |
|--|--------------|----------------|
| Gas plant: | | |
| Lands, | \$151,839 00 | |
| Machinery and equipment, | 377,601 06 | |
| Mains, | 209,485 44 | |
| Meters, | 60,345 19 | |
| | <hr/> | \$799,270 69 |
| Electric plant: | | |
| Buildings, | \$1,000 00 | |
| Overhead lines, | 17,169 28 | |
| Underground conduits, | 93,498 01 | |
| Transformers, | 14,884 32 | |
| Meters, | 5,764 73 | |
| Street lamps and fixtures, | 2,431 35 | |
| | <hr/> | 134,747 69 |
| Other assets: | | |
| Office building, | \$25,000 00 | |
| Cash, | 10,621 10 | |
| Due for gas, | 15,983 95 | |
| Due for electricity, | 14,631 86 | |
| Sundry accounts due the company, | 9,541 36 | |
| Gas coal on hand, | 27,951 15 | |
| Coke on hand, | 6,042 50 | |
| Tar on hand, | 2,477 41 | |
| Other gas materials on hand, | 8,620 34 | |
| Stoves on hand, | 3,947 50 | |
| Other electric materials and supplies on hand, | 3,269 06 | |
| Insurance, | 2,287 67 | |
| | <hr/> | 130,373 90 |
| Total assets as per books of the company, | | \$1,064,392 28 |

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$600,000 00 |
| Notes payable, | 100,000 00 |
| Unpaid bills, | 5,339 90 |
| Deposits by customers, | 16,996 95 |
| Premium realized on stock issues, | 91,901 12 |
| Amounts due from the company, not included above, | 16,474 34 |
| Cash over prepayments | 2,980 82 |
| | <hr/> |
| Total liabilities as per books of the company, | \$833,693 13 |
| Profit and loss balance, | 230,699 15 |
| | <hr/> |
| Total credits, | \$1,064,392 28 |

MANUFACTURING ACCOUNT.

| | | |
|---------------------------|--------------|--------------|
| Operating expenses (gas): | Dr. | Cr. |
| At works, | \$160,867 74 | |
| For gas bought, | 290 72 | |
| distribution, | 31,521 14 | |
| management, | 16,512 21 | |
| taxes, | 24,384 46 | |
| incidentals, | 3,008 04 | |
| | <hr/> | \$236,584 31 |

| Operating expenses (electric): | Dr. | Cr. |
|------------------------------------|--------------|--------------|
| At station, | \$7,399 96 | |
| For current bought, | 35,689 69 | |
| distribution, | 17,493 22 | |
| management, | 7,917 07 | |
| taxes, | 5,336 72 | |
| incidentals, | 1,054 71 | |
| | <hr/> | |
| | \$74,891 37 | |
| Income from sale of gas, | | \$252,888 86 |
| residuals, | | 91,044 74 |
| sale of electricity, | | 125,819 81 |
| Balance to profit and loss: | | |
| Gas, | 107,349 29 | |
| Electric, | 50,928 44 | |
| | <hr/> | |
| | \$469,753 41 | \$469,753 41 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$218,699 15 |
| Balance of gas manufacturing account, | | 107,349 29 |
| Balance of electric manufacturing account, | | 50,928 44 |
| Interest received, | | 331 36 |
| Rents, | | 381 07 |
| Interest paid, | \$5,438 53 | |
| Dividends declared, | 90,000 00 | |
| Depreciation, | 38,208 54 | |
| Other items, | 13,343 09 | |
| Balance June 30, 1916, | 230,699 15 | |
| | <hr/> | |
| | \$377,689 31 | \$377,689 31 |

CHESTER ELECTRIC LIGHT COMPANY.

| Electric plant: | ASSETS. | |
|--|------------|-------------|
| Lands, | \$1,100 00 | |
| Buildings, | 175 05 | |
| Steam plant, | 1,418 52 | |
| Electric plant, | 1,880 54 | |
| Hydraulic plant equipment, | 2,433 88 | |
| Overhead lines, | 1,513 32 | |
| Meters, | 909 12 | |
| Street lamps and fixtures, | 173 91 | |
| | <hr/> | |
| | | \$9,604 34 |
| Other assets: | | |
| Cash, | \$143 56 | |
| Due for electricity, | 325 29 | |
| Electric fuel on hand, | 1 80 | |
| Electric fixtures on hand, | 33 47 | |
| Electric tools and implements, | 83 96 | |
| Other electric materials and supplies on hand, | 118 50 | |
| Stable and garage equipment, | 686 99 | |
| Office furniture, | 109 50 | |
| | <hr/> | |
| | | 1,503 07 |
| Total assets as per books of the company, | | \$11,107 41 |

LIABILITIES.

| | |
|--|--------------------|
| Capital stock, common, | \$5,000 00 |
| Notes payable, | 5,500 00 |
| Unpaid bills, | 244 91 |
| Interest accrued but not due, | 62 50 |
| Total liabilities as per books of the company, | <u>\$10,807 41</u> |
| Profit and loss balance, | 300 00 |
| Total credits, | <u>\$11,107 41</u> |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|-------------------|-------------------|
| At station, | \$1,181 99 | |
| For distribution, | 543 17 | |
| management, | 191 05 | |
| taxes, | 86 15 | |
| incidentals, | 117 11 | |
| | <u>\$2,119 47</u> | |
| Income from sale of electricity, | | \$3,206 47 |
| Balance to profit and loss, | 1,087 00 | |
| | <u>\$3,206 47</u> | <u>\$3,206 47</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$300 00 |
| Balance of manufacturing account, | | 1,087 00 |
| Interest paid, | \$297 00 | |
| Dividends declared, | 300 00 | |
| Depreciation, | 490 00 | |
| Balance June 30, 1916, | 300 00 | |
| | <u>\$1,387 00</u> | <u>\$1,387 00</u> |

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

| | |
|--|---------------------|
| Guarantee of debts by Springfield Gas Light Company, | \$60,000 00 |
| Total assets as per books of the company, | <u>\$60,000 00</u> |
| Profit and loss balance, | 222,000 00 |
| Total debits, | <u>\$282,000 00</u> |

LIABILITIES.

| | |
|--|---------------------|
| Capital stock, | \$222,000 00 |
| Bonds issued, | 60,000 00 |
| Total liabilities as per books of the company, | <u>\$282,000 00</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|----------------------------------|---------------------|---------------------|
| Balance June 30, 1915, | \$222,000 00 | |
| Balance June 30, 1916, | | \$222,000 00 |
| | <u>\$222,000 00</u> | <u>\$222,000 00</u> |

CITIZENS GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

| Gas plant: | | ASSETS. | |
|--|--|--------------|-------------|
| Lands, | | \$726 00 | |
| Buildings, | | 3,185 89 | |
| Machinery and equipment, | | 11,386 47 | |
| Mains and services, | | 7,283 04 | |
| Meters, | | 2,668 02 | |
| | | | \$25,249 42 |
| Electric plant: | | | |
| Lands, | | \$731 50 | |
| Buildings, | | 2,719 66 | |
| Steam plant, | | 17,696 93 | |
| Electric plant, | | 6,476 30 | |
| Overhead lines, | | 7,935 82 | |
| Transformers, | | 1,464 37 | |
| Meters, | | 2,802 09 | |
| Street lamps and fixtures, | | 533 76 | |
| | | | 40,360 43 |
| Other assets: | | | |
| Cash, | | \$266 96 | |
| Due for gas, | | 1,432 35 | |
| Due for electricity, | | 1,370 36 | |
| Sundry accounts due the company, | | 663 40 | |
| Gas coal on hand, | | 3,426 91 | |
| Coke on hand, | | 90 00 | |
| Tar on hand, | | 81 25 | |
| Other gas materials on hand, | | 554 77 | |
| Stoves on hand, | | 38 50 | |
| Gas tools and implements, | | 218 06 | |
| Electric fuel on hand, | | 1,974 45 | |
| Electric tools and implements, | | 133 45 | |
| Other electric materials and supplies on hand, | | 1,113 37 | |
| Office furniture, | | 110 27 | |
| | | | \$11,474 10 |
| Total assets as per books of the company, | | | \$77,083 95 |
| | | LIABILITIES. | |
| Capital stock, common, | | | \$40,000 00 |
| Bonds issued, | | | 25,500 00 |
| Notes payable, | | | 7,100 00 |
| Deposits by customers, | | | 75 00 |
| Total liabilities as per books of the company, | | | \$72,675 00 |
| Profit and loss balance, | | | 4,408 95 |
| Total credits, | | | \$77,083 95 |

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | | DR. | CR. |
|-----------------------------|------------|------------|-----|
| At works, | \$6,062 44 | | |
| For distribution, | 328 64 | | |
| management, | 1,498 33 | | |
| taxes, | 374 75 | | |
| incidentals, | 494 99 | | |
| | | \$8,759 15 | |

| | | Dr. | Cr. |
|-----------------------------------|------------|--------------------|--------------------|
| Operating expenses (electric): | | | |
| At station, | \$5,772 77 | | |
| distribution, | 544 31 | | |
| management, | 1,498 35 | | |
| taxes, | 749 49 | | |
| incidentals, | 556 47 | | |
| | | \$9,121 39 | |
| Income from sale of gas, | | | \$11,321 94 |
| residuals, | | | 1,487 43 |
| other sources, gas, | | | 133 00 |
| sale of electricity, | | | 12,821 18 |
| other sources (electric), | | | 317 12 |
| Balance to profit and loss: | | | |
| Gas, | | 4,183 22 | |
| Electric, | | 4,016 91 | |
| | | <u>\$26,080 67</u> | <u>\$26,080 67</u> |

PROFIT AND LOSS ACCOUNT.

| | | Dr. | Cr. |
|--|--------------------|--------------------|------------|
| Balance June 30, 1915, | | | \$4,207 39 |
| Balance of gas manufacturing account, | | | 4,183 22 |
| Balance of electric manufacturing account, | | | 4,016 91 |
| Jobbing, | | | 487 16 |
| Interest paid, | \$2,341 48 | | |
| Dividends declared, | 1,640 00 | | |
| Depreciation, | 4,500 00 | | |
| Other items, | 4 25 | | |
| Balance June 30, 1916, | 4,408 95 | | |
| | <u>\$12,894 68</u> | <u>\$12,894 68</u> | |

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

| | | | |
|---|-------------|---------------------|---------------------|
| Gas plant: | | | |
| Lands and buildings, | \$12,030 26 | | |
| Machinery and equipment, | 87,492 36 | | |
| Mains, | 553,508 30 | | |
| Services, | 71,433 39 | | |
| Meters, | 78,127 65 | | |
| | | <u>\$802,591 96</u> | |
| Other assets: | | | |
| Gas arc lamps, | \$4,192 70 | | |
| Cash, | 4,602 60 | | |
| Due for gas, | 7,250 16 | | |
| Sundry accounts due the company, | 7,614 78 | | |
| Gas on hand, | 143 55 | | |
| Other gas materials on hand, | 25,943 23 | | |
| Stoves, | 1,179 42 | | |
| Stable and garage equipment, | 5,945 58 | | |
| Office furniture, | 1,559 79 | | |
| Insurance, | 318 66 | | |
| | | <u>58,750 47</u> | |
| Total assets as per books of the company, | | | \$861,342 43 |
| Profit and loss balance, | | | 24,074 56 |
| Total debits, | | | <u>\$885,416 99</u> |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$743,000 00 |
| Notes payable, | 120,831 53 |
| Unpaid bills, | 13,397 07 |
| Deposits by customers, | 3,093 88 |
| Reserves, | 2,388 62 |
| Amounts due from the company, not included above, | 2,705 89 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$885,416 99 |
|--|--------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------|---------------|
| For gas bought, | \$69,787 00 | |
| distribution, | 21,551 14 | |
| management, | 13,561 81 | |
| taxes, | 15,912 00 | |
| incidentals, | 1,573 39 | |
| | <hr/> | |
| | \$122,385 34 | |
| Income from sale of gas, | | \$160,489 '67 |
| residuals, | | 591 60 |
| Balance to profit and loss, | 38,695 93 | |
| | <hr/> | <hr/> |
| | \$161,081 27 | \$161,081 27 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$22,067 87 | |
| Balance of manufacturing account, | | \$38,695 93 |
| Interest received, | | 784 84 |
| Jobbing, | | 1,080 92 |
| Interest paid, | 3,880 71 | |
| Dividends declared, | 37,150 00 | |
| Depreciation, | 406 33 | |
| Other items, | 1,131 34 | |
| Balance June 30, 1916, | | 24,074 56 |
| | <hr/> | <hr/> |
| | \$64,636 25 | \$64,636 25 |

CLINTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:

| | |
|------------------------------------|------------|
| Lands, | \$4,000 00 |
| Buildings, | 11,321 85 |
| Machinery and equipment, | 44,566 47 |
| Holders, | 13,994 00 |
| Mains, | 42,618 87 |
| Services, | 12,627 85 |
| Meters, | 9,302 10 |

| | |
|--|--------------|
| | \$138,431 14 |
|--|--------------|

Electric plant:

| | |
|--------------------------------------|------------|
| Lands, | \$5,000 00 |
| Buildings, | 23,918 04 |
| Steam plant, | 24,010 54 |
| Electric plant, | 19,472 49 |
| Overhead lines, | 114,679 21 |
| Transformers, | 7,883 22 |
| Meters, | 7,812 55 |
| Street lamps and fixtures, | 12,382 86 |

\$214,658 91

Other assets:

| | |
|--|----------|
| Cash, | \$713 94 |
| Due for gas, | 3,674 26 |
| Due for electricity, | 8,721 64 |
| Sundry accounts due the company, | 6,859 29 |
| Gas coal on hand, | 4,528 00 |
| Enrichers on hand, | 255 87 |
| Other gas materials on hand, | 3,056 41 |
| Electric fuel on hand, | 125 58 |
| Motors on hand, | 4,135 78 |
| Tools and implements, | 529 85 |
| * Other electric materials and supplies on hand, | 3,666 97 |
| Stable and garage equipment, | 290 40 |
| Office furniture, | 1,003 18 |

37,561 17

Total assets as per books of the company, \$390,651 22

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$183,000 00 |
| Bonds issued, | 110,000 00 |
| Notes payable, | 52,000 00 |
| Unpaid bills, | 6,053 68 |
| Deposits by customers, | 2,230 92 |
| Unpaid dividends, | 10,980 00 |
| Amounts due from the company, not included above, | 20,615 66 |
| Total liabilities as per books of the company, | \$384,880 26 |
| Profit and loss balance, | 5,770 96 |
| Total credits, | \$390,651 22 |

MANUFACTURING ACCOUNT.

Operating expenses (gas):

| | |
|-----------------------------|-------------|
| At works, | \$13,563 00 |
| For distribution, | 2,062 70 |
| management, | 4,577 20 |
| taxes, | 1,799 66 |
| incidentals, | 787 21 |

\$22,789 77

Operating expenses (electric):

| | |
|-------------------------------|------------|
| At station, | \$1,975 10 |
| For current bought, | 37,101 34 |
| distribution, | 6,858 41 |
| management, | 8,758 60 |
| taxes, | 3,738 17 |
| incidentals, | 721 71 |

59,153 33

| | DR. | CR. |
|------------------------------------|--------------|--------------|
| Income from sale of gas, | | \$30,681 65 |
| other sources, gas, | | 16 50 |
| sale of electricity, | | 90,338 16 |
| other sources, electric, | | 1,521 93 |
| Balance to profit and loss: | | |
| Gas, | \$7,908 38 | |
| Electric, | 32,706 76 | |
| | <hr/> | <hr/> |
| | \$122,558 24 | \$122,558 24 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$4,871 27 |
| Balance of gas manufacturing account, | | 7,908 38 |
| Balance of electric manufacturing account, | | 32,706 76 |
| Interest received, | | 83 86 |
| Jobbing, | | 906 39 |
| Other items of income, | | 810 51 |
| Interest paid, | \$9,003 82 | |
| Dividends declared, | 27,450 00 | |
| Depreciation, | 4,894 41 | |
| Other items, | 167 98 | |
| Balance June 30, 1916, | 5,770 96 | |
| | <hr/> | <hr/> |
| | \$47,287 17 | \$47,287 17 |

CONNECTICUT RIVER TRANSMISSION COMPANY.

MANUFACTURING ACCOUNT TO APRIL 27, 1916.¹

| | DR. | CR. |
|--|----------------|----------------|
| Operating expenses: | | |
| At station, | \$718,029 16 | |
| For current bought, | 326,225 93 | |
| distribution, | 52,796 45 | |
| management, | 32,753 82 | |
| taxes, | 24,100 00 | |
| incidentals, | 10,789 57 | |
| | <hr/> | |
| | \$1,164,694 93 | |
| Income from sale of electricity, | | \$1,220,893 46 |
| other sources, | | 11,568 52 |
| Balance to profit and loss, | 67,767 05 | |
| | <hr/> | <hr/> |
| | \$1,232,461 98 | \$1,232,461 98 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-----|-------------|
| Balance of manufacturing account, | | \$67,767 05 |
| Interest received, | | 1,312 53 |
| Rents, | | 733 52 |

¹ Merged with New England Power Company on April 27, 1916.

| | Dr. | Cr. |
|---------------------------------|-------------|-------------|
| Interest paid, | \$2,773 10 | |
| Dividends declared, | 59,750 00 | |
| Depreciation reserve, | 7,290 00 | |
| | <hr/> | <hr/> |
| | \$69,813 10 | \$69,813 10 |

CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|---|------------|--------------|
| Gas plant: | | |
| Lands, | \$4,497 87 | |
| Buildings, | 1,020 16 | |
| Machinery, equipment and holders, | 29,479 31 | |
| Mains, | 184,673 99 | |
| Services, | 12,727 88 | |
| Meters, | 24,377 88 | |
| | <hr/> | \$256,777 09 |
| Other assets: | | |
| Cash, | \$1,627 40 | |
| Due for gas, | 7,584 27 | |
| Sundry accounts due the company, | 4,262 02 | |
| Other gas materials on hand, | 6,642 20 | |
| Stable and garage equipment, | 608 19 | |
| Office furniture, | 613 25 | |
| Prepaid interest, | 216 08 | |
| Insurance, | 92 94 | |
| Investments, | 1,500 00 | |
| | <hr/> | 23,146 35 |
| Total assets as per books of the company, | | \$279,923 44 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$155,950 00 |
| Bonds issued, | 60,000 00 |
| Notes payable, | 20,000 00 |
| Unpaid bills, | 6,300 82 |
| Deposits by customers, | 1,856 00 |
| Interest accrued but not due, | 625 00 |
| Premium realized on stock issues, | 7,190 00 |
| Amounts due from the company, not included above, | 24 67 |
| | <hr/> |
| Total liabilities as per books of the company, | \$251,946 49 |
| Profit and loss balance, | 27,976 95 |
| | <hr/> |
| Total credits, | \$279,923 44 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| At works, | \$695 32 | |
| For gas bought, | 33,503 56 | |
| distribution, | 2,468 01 | |
| management, | 13,389 75 | |
| taxes, | 4,508 20 | |
| incidentals, | 737 63 | |
| | <hr/> | |
| | \$55,302 47 | |
| Income from sale of gas, | | \$74,826 53 |
| other sources, | | 789 02 |
| Balance to profit and loss, | 20,313 08 | |
| | <hr/> | <hr/> |
| | \$75,615 55 | \$75,615 55 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$30,666 58 |
| Balance of manufacturing account, | | 20,313 08 |
| Interest received, | | 37 39 |
| Jobbing, | | 1,173 65 |
| Interest paid, | \$3,924 08 | |
| Dividends declared, | 14,815 25 | |
| Depreciation, | 5,127 74 | |
| Other items, | 346 68 | |
| Balance June 30, 1916, | 27,976 95 | |
| | <hr/> | <hr/> |
| | \$52,190 70 | \$52,190 70 |

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

ASSETS.

| | | |
|---|------------|------------|
| Electric plant: | | |
| Overhead lines, | \$4,651 28 | |
| Transformers, | 805 11 | |
| Meters, | 22 50 | |
| Street lamps and fixtures, | 40 10 | |
| | <hr/> | \$5,518 99 |
| Other assets: | | |
| Cash, | \$306 54 | |
| Due for electricity, | 1,403 28 | |
| Sundry accounts due the company, | 731 01 | |
| | <hr/> | 2,440 83 |
| Total assets as per books of the company, | | \$7,959 82 |

LIABILITIES.

| | |
|--|------------------|
| Capital stock, common, | \$4,700 00 |
| Total liabilities as per books of the company, | \$4,700 00 |
| Profit and loss balance, | 3,259 82 |
| Total credits, | <hr/> \$7,959 82 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|-------------------|-------------------|
| For current bought, . . . \$1,400 08 | | |
| distribution, . . . 498 79 | | |
| management, . . . 325 04 | | |
| taxes, . . . 99 99 | | |
| | <u>\$2,323 90</u> | |
| Income from sale of electricity, | | \$2,238 57 |
| Balance to profit and loss, | | 85 33 |
| | <u>\$2,323 90</u> | <u>\$2,323 90</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$3,345 15 |
| Balance of manufacturing account, | \$85 33 | |
| Balance June 30, 1916, | 3,259 82 | |
| | <u>\$3,345 15</u> | <u>\$3,345 15</u> |

EAST BOSTON GAS COMPANY.

ASSETS.

| | | |
|---|-----------------------|----------------|
| Gas plant: | | |
| Lands and buildings, | \$292,130 99 | |
| Machinery and equipment, | 411,886 67 | |
| Mains, | 279,557 12 | |
| Services, | 54,132 28 | |
| Meters, | 119,434 82 | |
| | <u>\$1,157,141 88</u> | |
| Other assets: | | |
| Cash, | \$5,858 40 | |
| Due for gas, | 24,701 36 | |
| Sundry accounts due the company, | 8,944 37 | |
| Gas coal on hand, | 11,583 86 | |
| Coke on hand, | 99 33 | |
| Tar on hand, | 1,373 36 | |
| Enrichers on hand, | 1,023 92 | |
| Other gas materials on hand, | 76,772 86 | |
| Stoves on hand, | 10,148 79 | |
| Stable and garage equipment, | 5,830 63 | |
| Office furniture, | 5,977 73 | |
| Insurance, | 732 64 | |
| | <u>153,047 25</u> | |
| Total assets as per books of the company, | | \$1,310,189 13 |

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$575,000 00 |
| Notes payable, | 367,500 00 |
| Unpaid bills, | 27,024 76 |
| Deposits by customers, | 51,141 47 |

| | |
|---|----------------|
| Premium realized on stock issues, | \$11,000 00 |
| Reserves, | 12,630 67 |
| Amounts due from the company, not included above, | 3,004 86 |
| Total liabilities as per books of the company, | \$1,047,301 76 |
| Profit and loss balance, | 262,887 37 |
| Total credits, | \$1,310,189 13 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|--------------|--------------|
| At works, | \$113,110 99 | |
| For gas bought, | 91,482 87 | |
| distribution, | 51,828 39 | |
| management, | 50,526 42 | |
| taxes, | 29,832 98 | |
| incidentals, | 5,083 62 | |
| | \$341,865 27 | |
| Income from sale of gas, | | \$388,886 91 |
| residuals, | | 13,558 98 |
| other sources, | | 4,475 87 |
| Balance to profit and loss, | 65,056 49 | |
| | \$406,921 76 | \$406,921 76 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$262,536 85 |
| Balance of manufacturing account, | | 65,056 49 |
| Interest received, | | 1,290 61 |
| Rents, | | 414 00 |
| Jobbing, | | 3,944 56 |
| Interest paid, | \$10,941 97 | |
| Dividends declared, | 57,500 00 | |
| Depreciation, | 491 41 | |
| Other items, | 1,421 76 | |
| Balance June 30, 1916, | 262,887 37 | |
| | \$333,242 51 | \$333,242 51 |

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

| | |
|---|--------------|
| Unfinished construction, | \$18,894 44 |
| Cash, | 106,391 39 |
| Total assets as per books of the company, | \$125,285 83 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$125,000 00 |
| Total liabilities as per books of the company, | \$125,000 00 |
| Profit and loss balance, | 285 83 |
| Total credits, | \$125,285 83 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|----------------------------------|----------|----------|
| Interest received, | | \$285 83 |
| Balance June 30, 1916, | \$285 83 | |

EASTHAMPTON GAS COMPANY.

ASSETS.

| | | | |
|--|-------------|--|--------------|
| Gas plant: | | | |
| Lands, | \$3,691 28 | | |
| Buildings, | 8,492 57 | | |
| Machinery, equipment and holders, | 29,290 21 | | |
| Mains and services, | 37,021 23 | | |
| Meters, | 10,912 85 | | |
| | | | \$89,408 14 |
| Electric plant: | | | |
| Lands, | \$8,408 03 | | |
| Buildings, | 135,170 68 | | |
| Steam plant, | 138,398 35 | | |
| Electric plant, | 57,737 03 | | |
| Overhead lines, | 84,457 10 | | |
| Spur track, | 660 42 | | |
| Transformers, | 5,058 31 | | |
| Meters, | 7,644 38 | | |
| | | | 437,534 30 |
| Other assets : | | | |
| Work in process, | \$24,337 32 | | |
| Cash, | 11,750 85 | | |
| Notes receivable, | 1,260 00 | | |
| Due for gas, | 663 37 | | |
| Due for electricity, | 12,953 48 | | |
| Sundry accounts due the company, | 3,046 15 | | |
| Gas coal on hand, | 549 61 | | |
| Coke on hand, | 249 11 | | |
| Tar on hand, | 36 00 | | |
| Enrichers on hand, | 79 25 | | |
| Other gas materials on hand, | 1,851 99 | | |
| Stoves on hand, | 104 41 | | |
| Gas fixtures on hand, | 287 99 | | |
| Gas tools and implements, | 380 40 | | |
| Electric fuel on hand, | 7,796 00 | | |
| Motors on hand, | 219 43 | | |
| Electric fixtures on hand, | 1,092 81 | | |
| Electric tools and implements, | 1,355 69 | | |
| Other electric materials and supplies on hand, | 10,688 04 | | |
| Stable and garage equipment, | 1,862 13 | | |
| Office furniture, | 200 00 | | |
| Interest prepaid, | 77 50 | | |
| Insurance, | 1,705 97 | | |
| Investments, | 30 75 | | |
| | | | 82,578 25 |
| Total assets as per books of the company, | | | \$609,520 69 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$450,000 00 |
| Notes payable, | 96,000 00 |
| Unpaid bills, | 15,544 30 |
| Deposits by customers, | 110 00 |
| Unpaid dividends, | 6,750 00 |
| Depreciation reserve, | 11,725 91 |
| Other reserves, | 500 00 |
| Amounts due from the company, not included above, | 2,675 16 |
| <hr/> | |
| Total liabilities as per books of the company, | \$583,305 37 |
| Profit and loss balance, | 26,215 32 |
| <hr/> | |
| Total credits, | \$609,520 69 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|------------------------------------|--------------|--------------|
| Operating expenses (gas): | | |
| At works, | \$14,594 11 | |
| For distribution, | 1,678 77 | |
| management, | 4,497 86 | |
| taxes, | 2,180 00 | |
| incidentals, | 672 28 | |
| | <hr/> | |
| | \$23,623 02 | |
| Operating expenses (electric): | | |
| At station, | \$10,141 54 | |
| For current bought, | 70,047 03 | |
| distribution, | 6,093 24 | |
| management, | 6,931 88 | |
| taxes, | 10,061 27 | |
| incidentals, | 2,005 81 | |
| | <hr/> | |
| | 105,280 77 | |
| Income from sale of gas, | | \$22,556 34 |
| residuals, | | 2,950 45 |
| sale of electricity, | | 157,405 31 |
| Balance to profit and loss: | | |
| Gas, | 1,883 77 | |
| Electric, | 52,124 54 | |
| | <hr/> | |
| | \$182,912 10 | \$182,912 10 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$26,215 32 |
| Balance of gas manufacturing account, | | 1,883 77 |
| Balance of electric manufacturing account, | | 52,124 54 |
| Rents, | | 385 26 |
| Other items of income, | | 1,234 58 |
| Interest paid, | \$4,244 16 | |
| Dividends declared, | 27,000 00 | |
| Reserve fund, | 24,163 74 | |
| Other items, | 220 25 | |
| Balance June 30, 1916, | 26,215 32 | |
| | <hr/> | |
| | \$81,843 47 | \$81,843 47 |

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

| | |
|--|-----------------|
| Electric plant: | |
| Lands, | \$2,994,495 89 |
| Buildings, | 6,461,638 33 |
| Steam plant, | 5,535,876 75 |
| Electric plant, | 6,926,319 38 |
| Overhead lines, | 6,436,912 76 |
| Underground conduits, | 4,718,529 86 |
| Underground wires and cables, | 8,365,197 76 |
| Transformers, | 824,374 93 |
| Meters, | 1,535,707 86 |
| Street lamps and fixtures, | 401,508 69 |
| | <hr/> |
| | \$44,200,562 21 |
| Other assets: | |
| Properties purchased, | \$669,242 52 |
| Permanent investments, | 1,304,840 12 |
| Cash, | 489,388 00 |
| Notes receivable, | 2,376 24 |
| Due for electricity, | 737,276 29 |
| Sundry accounts due the company, | 112,596 49 |
| Electric fuel on hand, | 127,079 40 |
| Motors on hand, | 1,186 33 |
| Other electric materials and supplies on hand, | 777,441 50 |
| Stable and garage equipment, | 401,684 91 |
| Sinking fund, | 21,018 33 |
| | <hr/> |
| | 4,644,130 13 |
| Total assets as per books of the company, | \$48,844,692 34 |

LIABILITIES.

| | |
|--|-----------------|
| Capital stock, common, | \$22,518,200 00 |
| Bonds issued, | 1,405,000 00 |
| Coupon notes, | 28,500 00 |
| Other notes payable, | 4,980,000 00 |
| Unpaid bills, | 166,633 90 |
| Deposits by customers, | 64,191 30 |
| Unpaid dividends, | 675,546 00 |
| Interest accrued but not due, | 81,858 93 |
| Premium realized on stock issues, | 17,906,896 61 |
| Reserves, | 862,853 49 |
| | <hr/> |
| Total liabilities as per books of the company, | \$48,689,680 23 |
| Profit and loss balance, | 155,012 11 |
| | <hr/> |
| Total credits, | \$48,844,692 34 |

MANUFACTURING ACCOUNT.

| | | |
|-------------------------------|----------------|-----|
| Operating expenses: | DR. | CR. |
| At station, | \$1,464,079 99 | |
| For current bought, | 74 77 | |
| distribution, | 967,886 49 | |
| management, | 1,048,684 93 | |
| taxes, | 954,760 24 | |
| incidentals, | 215,128 84 | |
| | <hr/> | |
| | \$4,650,615 26 | |

| | DR. | CR. |
|--|----------------|----------------|
| Income from sale of electricity, | | \$8,302,814 55 |
| other sources, | | 26,021 52 |
| Balance to profit and loss, | \$3,678,220 81 | |
| | <hr/> | <hr/> |
| | \$8,328,836 07 | \$8,328,836 07 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|----------------|----------------|
| Balance June 30, 1915, | | \$127,275 08 |
| Balance of manufacturing account, | | 3,678,220 81 |
| Interest received, | | 21,013 56 |
| Jobbing, | | 22,938 86 |
| Other items of income, | | 81,015 36 |
| Interest paid, | \$297,248 46 | |
| Dividends declared, | 2,702,184 00 | |
| License payments, | 75,000 00 | |
| Properties purchased, | 100,000 00 | |
| Reserve fund, | 600,000 00 | |
| Other items, | 1,019 10 | |
| Balance June 30, 1916, | 155,012 11 | |
| | <hr/> | <hr/> |
| | \$3,930,463 67 | \$3,930,463 67 |

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

| | | |
|---|--------------|----------------|
| Electric plant: | | |
| Lands and buildings, | \$383,868 47 | |
| Steam plant, | 433,498 42 | |
| Electric plant, | 319,453 03 | |
| Overhead lines, | 538,770 97 | |
| Underground conduits, wires and cables, . | 191,212 24 | |
| Transformers, | 85,858 83 | |
| Meters, | 77,342 82 | |
| Street lamps and fixtures, | 35,963 94 | |
| | <hr/> | \$2,065,968 72 |
| Other assets: | | |
| Cash, | \$47,202 46 | |
| Notes receivable, | 85 00 | |
| Due for gas, | 65 69 | |
| Due for electricity, | 47,406 95 | |
| Sundry accounts due the company, | 21,271 69 | |
| Electric fuel on hand, | 6,126 60 | |
| Electric tools and implements, | 3,542 22 | |
| Other electric materials and supplies on hand, . | 73,901 36 | |
| Stable and garage equipment, | 11,305 95 | |
| Office furniture, | 1,642 69 | |
| Insurance, | 4,822 60 | |
| Investments, | 6,800 00 | |
| Interest prepaid, | 724 30 | |
| Construction bills prepaid, | 50,334 69 | |
| | <hr/> | 275,232 20 |
| Total assets as per books of the company, | | \$2,341,200 92 |

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,476,000 00 |
| Bonds of Bridgewater Electric Co., | 15,000 00 |
| Bonds issued, | 200,000 00 |
| Coupon notes, | 20,000 00 |
| Other notes payable, | 50,000 00 |
| Unpaid bills, | 29,901 79 |
| Deposits by customers, | 677 52 |
| Interest accrued but not due, | 1,229 16 |
| Premium realized on stock issues, | 238,956 00 |
| Reserves, | 56,666 66 |
| Amounts due from the company, not included above, | 3,118 99 |
| Taxes accrued and not due, | 27,107 86 |
| Total liabilities as per books of the company, | \$2,118,657 98 |
| Profit and loss balance, | 222,542 94 |
| Total credits, | \$2,341,200 92 |

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|-------------------------------------|--------------|--------------|
| At works, | \$735 65 | |
| For distribution, | 59 25 | |
| management, | 201 77 | |
| taxes, | 135 69 | |
| incidentals, | 24 20 | |
| | <hr/> | |
| | \$1,156 56 | |
| Operating expenses (electric): | | |
| At station, | \$175,802 39 | |
| For distribution, | 63,505 49 | |
| management, | 69,575 26 | |
| taxes, | 55,292 20 | |
| incidentals, | 10,029 91 | |
| | <hr/> | |
| | 374,205 25 | |
| Income from sale of gas, | | \$1,790 66 |
| sale of electricity, | | 588,994 23 |
| other sources (electric), | | 1,163 81 |
| Balance to profit and loss: | | |
| Gas, | 634 10 | |
| Electric, | 215,952 79 | |
| | <hr/> | |
| | \$591,948 70 | \$591,948 70 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$268,315 54 |
| Balance of gas manufacturing account, | | 634 10 |
| Balance of electric manufacturing account, | | 215,952 79 |
| Interest received, | | 422 54 |
| Rents, | | 1,346 71 |
| Jobbing, | | 4,588 97 |
| Interest paid, | \$16,266 19 | |
| Dividends declared, | 109,270 00 | |
| Coupon note sinking fund, | 5,000 00 | |
| Depreciation fund, | 137,394 96 | |
| Other items, | 786 56 | |
| Balance June 30, 1916, | 222,542 94 | |
| | <hr/> | |
| | \$491,260 65 | \$491,260 65 |

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

| | |
|---|--------------|
| Lands, | \$149,452 90 |
| Buildings, | 312,108 30 |
| Steam plant, | 397,857 34 |
| Electric plant, | 222,939 08 |
| Overhead lines, | 402,224 00 |
| Underground conduits, | 271,174 15 |
| Underground wires and cables, | 393,716 16 |
| Transformers, | 72,880 13 |
| Meters, | 80,030 29 |
| Street lamps and fixtures, | 36,027 19 |

 \$2,338,409 54

Other assets:

| | |
|--|-------------|
| Work in process, | \$14,372 93 |
| Cash, | 51,540 38 |
| Notes receivable, | 8,431 06 |
| Due for electricity, | 35,965 97 |
| Sundry accounts due the company, | 14,017 15 |
| Electric fuel on hand, | 25,707 59 |
| Motors on hand, | 2,354 59 |
| Electric fixtures on hand, | 1,615 01 |
| Electric tools and implements, | 6,739 73 |
| Other electric materials and supplies on hand, | 54,956 71 |
| Stable and garage equipment, | 5,509 37 |
| Office furniture, | 10,715 18 |
| Insurance and interest prepaid, | 4,559 53 |
| Suspended items, | 12,116 46 |

 248,601 66

 Total assets as per books of the company, \$2,587,011 20

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,400,000 00 |
| Notes payable, | 400,000 00 |
| Unpaid bills, | 41,213 87 |
| Deposits by customers, | 863 00 |
| Unpaid dividends, | 28,000 00 |
| Premium realized on stock issues, | 445,000 00 |
| Depreciation reserve, | 156,066 46 |
| Other reserves, | 3,720 35 |
| Taxes accrued, | 13,837 78 |

 Total liabilities as per books of the company, \$2,488,701 46
 Profit and loss balance, 98,309 74

 Total credits, \$2,587,011 20

MANUFACTURING ACCOUNT.

Operating expenses:

| | |
|-------------------------------|--------------|
| At station, | \$101,688 30 |
| For current bought, | 393 20 |
| distribution, | 64,324 00 |

Dr.

Cr.

Operating expenses — *Concluded.*

| | DR. | CR. |
|--|--------------|--------------|
| For management, | \$54,114 25 | |
| taxes, | 54,171 67 | |
| incidentals, | 6,402 72 | |
| | <hr/> | |
| | \$281,094 14 | |
| Income from sale of electricity, | | \$484,334 47 |
| Balance to profit and loss, | 203,240 33 | |
| | <hr/> | <hr/> |
| | \$484,334 47 | \$484,334 47 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$86,492 01 |
| Balance of manufacturing account, | | 203,240 33 |
| Interest received, | | 931 65 |
| Rents, | | 2,350 96 |
| Jobbing, | | 1,720 82 |
| Interest paid, | \$16,224 42 | |
| Dividends declared, | 111,442 00 | |
| Reserve fund, | 67,858 30 | |
| Other items, | 901 31 | |
| Balance June 30, 1916, | 98,309 74 | |
| | <hr/> | <hr/> |
| | \$294,735 77 | \$294,735 77 |

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Gas plant:

| | | |
|------------------------------------|--------------|----------------|
| Lands and buildings, | \$475,400 08 | |
| Machinery and equipment, | 853,657 52 | |
| Mains, | 515,840 35 | |
| Services, | 70,368 44 | |
| Meters, | 148,026 31 | |
| | <hr/> | \$2,063,292 70 |

Other assets:

| | | |
|--|-------------|------------|
| Office building, | \$57,842 38 | |
| Cash, | 100,802 38 | |
| Notes receivable, | 1,914 98 | |
| Due for gas, | 36,301 56 | |
| Sundry accounts due the company, | 26,095 71 | |
| Gas coal on hand, | 41,949 35 | |
| Coke on hand, | 7,786 73 | |
| Tar on hand, | 5,276 92 | |
| Enrichers on hand, | 3,985 29 | |
| Ammonia on hand, | 3,312 82 | |
| Purifying materials on hand, | 249 08 | |
| Other gas materials on hand, | 35,150 97 | |
| Stoves on hand, | 9,580 20 | |
| Stable and garage equipment, | 9,143 09 | |
| Office furniture, | 3,508 98 | |
| Insurance, | 2,315 37 | |
| | <hr/> | 345,215 81 |

Total assets as per books of the company, \$2,408,508 51

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,127,000 00 |
| Unpaid bills, | 27,578 31 |
| Deposits by customers, | 8,005 01 |
| Premium realized on stock issues, | 577,348 67 |
| Depreciation reserve, | 173,346 76 |
| Amounts due from the company, not included above, | 17,953 34 |

| | |
|--|----------------|
| Total liabilities as per books of the company, | \$1,931,232 09 |
| Profit and loss balance, | 477,276 42 |

| | |
|--------------------------|----------------|
| Total credits, | \$2,408,508 51 |
|--------------------------|----------------|

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|---------------------|---------------------|
| Operating expenses: | | |
| At works, | \$255,064 34 | |
| distribution, | 62,672 39 | |
| management, | 49,389 05 | |
| taxes, | 69,779 78 | |
| incidentals, | 8,864 16 | |
| | <u>\$445,769 72</u> | |
| Income from sale of gas, | | \$530,592 48 |
| residuals, | | 105,496 32 |
| other sources, | | 259 80 |
| Balance to profit and loss, | 190,578 88 | |
| | <u>\$636,348 60</u> | <u>\$636,348 60</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|---------------------|---------------------|
| Balance June 30, 1915, | | \$480,629 83 |
| Balance of manufacturing account, | | 190,578 88 |
| Interest received, | | 947 98 |
| Rents, | | 784 00 |
| Other items of income, | | 387 94 |
| Interest paid, | \$342 30 | |
| Dividends declared, | 134,838 00 | |
| Depreciation reserve, | 60,000 00 | |
| Other items, | 871 91 | |
| Balance June 30, 1916, | 477,276 42 | |
| | <u>\$673,328 63</u> | <u>\$673,328 63</u> |

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|------------------------------------|---------------------|--|
| Gas plant: | | |
| Lands and buildings, | \$92,563 72 | |
| Machinery and equipment, | 182,710 65 | |
| Gas arc lamps, | 4,236 32 | |
| Mains, | 200,075 43 | |
| Services, | 33,234 56 | |
| Meters, | 97,622 05 | |
| | <u>\$610,442 73</u> | |

Electric plant:

| | | |
|---|--------------|----------------|
| Lands and buildings, | \$231,524 54 | |
| Reservoirs, dams and canals, | 25,794 55 | |
| Steam plant, | 255,645 76 | |
| Electric plant, | 123,613 17 | |
| Hydraulic plant equipment, | 4,676 42 | |
| Overhead lines, | 179,611 26 | |
| Underground conduits, wires and cables, | 193,639 38 | |
| Transformers, | 39,684 97 | |
| Meters, | 35,569 33 | |
| Street lamps, | 7,209 81 | |
| | | <hr/> |
| | | \$1,096,969 19 |

Other assets:

| | | |
|--|------------|------------|
| Work in process, | \$4,734 70 | |
| Cash, | 42,281 33 | |
| Due for gas, | 3,927 07 | |
| Due for electricity, | 17,054 26 | |
| Sundry accounts due the company, | 30,770 07 | |
| Gas coal on hand, | 7,899 47 | |
| Coke on hand, | 3,652 82 | |
| Tar on hand, | 1,142 93 | |
| Enrichers on hand, | 1,858 63 | |
| Purifying materials on hand, | 323 14 | |
| Other gas materials on hand, | 34,386 47 | |
| Stoves on hand, | 2,178 60 | |
| Gas tools and implements, | 3,250 34 | |
| Electric fuel on hand, | 22,298 74 | |
| Motors on hand, | 212 80 | |
| Electric tools and implements, | 5,452 80 | |
| Other electric materials and supplies on hand, | 44,298 04 | |
| Stable and garage equipment, | 13,075 79 | |
| Office furniture, | 13,499 20 | |
| Investments (real estate), | 13,144 00 | |
| | | <hr/> |
| | | 265,441 20 |

Total assets as per books of the company, \$1,972,853 12

LIABILITIES.

| | | |
|---|--------------|-------|
| Capital stock, common, | \$888,000 00 | |
| Coupon notes, | 35,000 00 | |
| Other notes payable, | 340,000 00 | |
| Unpaid bills, | 32,717 18 | |
| Deposits by customers, | 3,782 00 | |
| Interest accrued but not due, | 1,688 14 | |
| Premium realized on stock issues, | 443,100 00 | |
| Depreciation reserve, | 32,819 88 | |
| Other reserves, | 4,295 82 | |
| Amounts due from the company, not included above, | 1,247 90 | |
| Pay roll, liability insurance accrued, not due, | 2,855 37 | |
| | | <hr/> |

Total liabilities as per books of the company, \$1,785,506 29

Profit and loss balance, 187,346 83

Total credits, \$1,972,853 12

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|-------------------------------------|---------------------|---------------------|
| Operating expenses (gas): | | |
| At works, | \$77,915 11 | |
| For distribution, | 22,153 92 | |
| management, | 19,507 19 | |
| taxes, | 14,839 85 | |
| incidentals, | 2,912 44 | |
| | <u>\$137,328 51</u> | |
| Operating expenses (electric): | | |
| At station, | \$73,002 80 | |
| For current bought, | 12,939 93 | |
| distribution, | 25,136 03 | |
| management, | 30,045 53 | |
| taxes, | 24,171 12 | |
| incidentals, | 5,989 33 | |
| | <u>171,284 74</u> | |
| Income from sale of gas, | | \$143,198 82 |
| residuals, | | 21,735 16 |
| sale of electricity, | | 259,793 32 |
| other sources (electric), | | 7,520 26 |
| Balance to profit and loss: | | |
| Gas, | 27,605 47 | |
| Electric, | 96,028 84 | |
| | <u>\$432,247 56</u> | <u>\$432,247 56</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|---------------------|---------------------|
| Balance June 30, 1915, | | \$183,417 94 |
| Balance of gas manufacturing account, | | 27,605 47 |
| Balance of electric manufacturing account, | | 96,028 84 |
| Interest received, | | 811 85 |
| Rents, | | 144 00 |
| Other items of income, | | 4,094 03 |
| Interest paid, | \$13,969 84 | |
| Dividends declared, | 88,800 00 | |
| Depreciation reserve, | 12,990 37 | |
| Enriching coal unaccounted for, | 463 06 | |
| Other items, | 8,532 03 | |
| Balance June 30, 1916, | 187,346 83 | |
| | <u>\$312,102 13</u> | <u>\$312,102 13</u> |

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

| | |
|---------------------|--------------------|
| Gas plant: | |
| Mains, | \$62,625 28 |
| Services, | 14,048 35 |
| Meters, | 18,084 17 |
| | <u>\$94,757 80</u> |

Other assets:

| | | |
|---|------------|-------------|
| Cash, | \$1,609 38 | |
| Due for gas, | 4,906 30 | |
| Sundry accounts due the company, | 3,371 87 | |
| Other gas materials, stoves and fixtures on hand, | 6,654 22 | |
| Gas tools and implements, | 1,283 32 | |
| Stable and garage equipment, | 900 00 | |
| Office furniture, | 1,811 72 | |
| Reserve fund, | 3,004 05 | |
| | | <hr/> |
| | | \$23,540 86 |

Total assets as per books of the company, \$118,298 66

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$75,000 00 |
| Notes payable, | 30,000 00 |
| Unpaid bills, | 9,273 45 |
| Deposits by customers, | 396 79 |
| Interest accrued but not due, | 605 32 |
| Reserves, | 3,004 05 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$118,279 61 |
| Profit and loss balance, | 19 05 |

Total credits, \$118,298 66

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| For gas bought, | \$25,356 11 | |
| distribution, | 6,140 62 | |
| management, | 6,146 14 | |
| taxes, | 858 86 | |
| incidentals, | 1,079 90 | |
| | <hr/> | |
| | \$39,581 63 | |
| Income from sale of gas, | | \$46,752 98 |
| other sources, | | 717 84 |
| Balance to profit and loss, | 7,889 19 | |
| | <hr/> | <hr/> |
| | \$47,470 82 | \$47,470 82 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$3,204 70 | |
| Balance of manufacturing account, | | \$7,889 19 |
| Interest received, | | 38 22 |
| Jobbing, | | 172 13 |
| Interest paid, | 1,702 30 | |
| Reserve fund, | 900 00 | |
| Other items, | 2,273 49 | |
| Balance June 30, 1916, | 19 05 | |
| | <hr/> | <hr/> |
| | \$8,099 54 | \$8,099 54 |

FRANKLIN.

(See UNION LIGHT AND POWER COMPANY.)

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Certain property received for preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts (no value stated).

| | |
|--|-------------|
| Additions to property, | \$12,001 71 |
| Cash, | 6,785 14 |
| Notes receivable, | 10,000 00 |
| Sundry accounts due the company, | 1,145 31 |
| Interest earned, | 150 00 |

Total assets as per books of the company, \$30,082 16

LIABILITIES.

Preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts: 900 common (no value stated); 900 preferred (no value stated).

| | |
|---|-------------|
| Surplus paid in, | \$27,500 00 |
| Unpaid bills, | 50 00 |
| Reserve for dividends, preferred shares due August 1, 1916, | 450 00 |

Total liabilities as per books of the company, \$28,000 00

Profit and loss balance, 2,082 16

Total credits, \$30,082 16

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Balance June 30, 1915, | | \$1,079 48 |
| Athol Gas and Electric Company, ¹ | | 5,972 70 |
| Interest received, | | 879 98 |
| Reserve for dividends (June, 1915), | | 450 00 |
| Dividends declared, | \$5,850 00 | |
| Reserve for dividends, | 450 00 | |
| Balance June 30, 1916, | 2,082 16 | |
| | <hr/> | <hr/> |
| | \$8,382 16 | \$8,382 16 |

¹ Operated by the Athol Gas and Electric Company.

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

| | | |
|--|-------------|-------------------|
| Electric plant: | | |
| Lands, | \$1,066 85 | |
| Buildings, | 720 00 | |
| Electric plant, | 2,847 73 | |
| Overhead lines, | 51,694 51 | |
| Transformers, | 4,906 90 | |
| Meters, | 6,139 62 | |
| | <hr/> | \$67,375 61 |
| Other assets: | | |
| Millers Falls Water Supply District, | \$16,350 00 | |
| Cash, | 1,410 85 | |
| Due for electricity, | 2,938 88 | |
| Sundry accounts due the company, | 2,160 10 | |
| Other electric materials and supplies on hand, | 4,543 78 | |
| Office furniture, | 717 50 | |
| Prepaid accounts, | 1,420 59 | |
| | <hr/> | 29,541 70 |
| Total assets as per books of the company, | | <hr/> \$96,917 31 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$40,000 00 |
| Notes payable, | 29,000 00 |
| Unpaid bills, | 2,977 83 |
| Unpaid dividends, | 1,400 00 |
| Millers Falls bond reserve, | 16,350 00 |
| Amounts due from the company, not included above, | 1,252 12 |
| | <hr/> |
| Total liabilities as per books of the company, | \$90,979 95 |
| Profit and loss balance, | 5,937 36 |
| | <hr/> |
| Total credits, | \$96,917 31 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses: | | |
| For current bought, | \$17,205 88 | |
| distribution, | 5,469 61 | |
| management, | 4,633 13 | |
| taxes, | 1,233 17 | |
| incidentals, | 804 24 | |
| | <hr/> | |
| | \$29,346 03 | |
| Income from sale of electricity, | | \$37,919 74 |
| Balance to profit and loss, | 8,573 71 | |
| | <hr/> | |
| | \$37,919 74 | \$37,919 74 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$4,854 57 |
| Balance of manufacturing account, | | 8,573 71 |
| Jobbing, | | 2,031 23 |
| Interest paid, | \$1,492 09 | |
| Dividends declared, | 2,800 00 | |
| Depreciation, | 2,737 87 | |
| Other items, | 2,492 19 | |
| Balance June 30, 1916, | 5,937 36 | |
| | <hr/> | <hr/> |
| | \$15,459 51 | \$15,459 51 |

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|--|-------------|--------------|
| Electric plant: | | |
| Lands and buildings, | \$28,111 07 | |
| Gas engine plant, | 46,125 00 | |
| Electric plant, | 21,387 96 | |
| Overhead lines, | 198,807 50 | |
| Transformers, | 24,172 17 | |
| Meters, | 34,053 90 | |
| | <hr/> | \$352,657 60 |
| Other assets: | | |
| Cash, | \$4,391 47 | |
| Due for electricity, | 11,781 02 | |
| Sundry accounts due the company, | 4,752 16 | |
| Electric fuel on hand, | 300 26 | |
| Electric tools and implements, | 2,151 07 | |
| Other electric materials and supplies on hand, | 4,133 68 | |
| Office furniture, | 2,614 74 | |
| Prepaid operating expenses, | 2,315 39 | |
| Investments (real estate), | 575 00 | |
| | <hr/> | 33,014 79 |
| Total assets as per books of the company, | | \$385,672 39 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$141,300 00 |
| Capital stock, preferred, | 141,300 00 |
| Notes payable, | 25,000 00 |
| Unpaid bills, | 11,797 01 |
| Deposits by customers, | 965 74 |
| Unpaid dividends, | 9,184 50 |
| Interest accrued but not due, | 595 24 |
| Premium realized on stock issues, | 36,270 00 |
| Depreciation reserve, | 1,421 28 |
| Other reserves, | 10,371 91 |
| | <hr/> |
| Total liabilities as per books of the company, | \$378,205 68 |
| Profit and loss balance, | 7,466 71 |
| | <hr/> |
| Total credits, | \$385,672 39 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------|--------------|
| At station, | \$4,374 70 | |
| For current bought, | 53,108 07 | |
| distribution, | 13,612 24 | |
| management, | 13,854 90 | |
| taxes, | 6,600 00 | |
| incidentals, | 2,691 73 | |
| | <hr/> | |
| | \$94,241 64 | |
| Income from sale of electricity, | | \$121,878 93 |
| other sources, | | 3,728 54 |
| Balance to profit and loss, | 31,365 83 | |
| | <hr/> | <hr/> |
| | \$125,607 47 | \$125,607 47 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$7,466 71 |
| Balance of manufacturing account, | | 31,365 83 |
| Interest received, | | 33 97 |
| Jobbing, | | 545 54 |
| Interest paid, | \$1,607 72 | |
| Dividends declared, | 18,165 50 | |
| Depreciation reserve, | 5,185 99 | |
| Special reserve, | 6,986 13 | |
| Balance June 30, 1916, | 7,466 71 | |
| | <hr/> | <hr/> |
| | \$39,412 05 | \$39,412 05 |

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

| | | |
|--|-------------|--------------|
| Gas plant: | | |
| Lands and buildings, | \$12,869 60 | |
| Machinery and equipment, | 46,046 01 | |
| Mains, | 99,557 66 | |
| Services, | 46,451 65 | |
| Meters, | 14,446 79 | |
| | <hr/> | \$219,371 71 |
| Other assets: | | |
| Gas street lamps and fixtures, | \$2,742 30 | |
| Gas arc lamps, | 207 28 | |
| Cash, | 3,780 25 | |
| Work in process, | 10,143 99 | |
| Due for gas, | 2,524 48 | |
| Sundry accounts due the company, | 2,724 32 | |
| Coal on hand, | 1,640 48 | |
| Enrichers on hand, | 1,272 57 | |
| Purifying materials on hand, | 588 96 | |
| Other gas materials on hand, | 7,386 45 | |
| Stoves, | 6,774 20 | |
| Gas tools and implements, | 741 12 | |

Other assets — *Concluded.*

| | |
|--|-------------|
| Stable and garage equipment, | \$203 49 |
| Office furniture, | 2,422 43 |
| Reserve fund, | 600 00 |
| Interest prepaid, | 453 46 |
| Insurance, | 590 12 |
| Taxes prepaid, | 9 53 |
| | <hr/> |
| | \$44,811 43 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$264,177 14 |
|---|--------------|

* LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$140,000 00 |
| Notes payable, | 101,000 00 |
| Unpaid bills, | 6,689 50 |
| Deposits by customers, | 5 00 |
| Interest accrued but not due, | 865 91 |
| Premium realized on stock issues, | 4,200 00 |
| Reserves, | 816 66 |
| Amounts due from the company, not included above, | 1,170 86 |
| | <hr/> |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$254,747 93 |
| Profit and loss balance, | 9,429 21 |

| | |
|--------------------------|--------------|
| Total credits, | \$264,177 14 |
|--------------------------|--------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|-------------|-------------|
| At works, | \$9,167 95 | |
| For distribution, | 2,159 65 | |
| management, | 1,248 92 | |
| taxes, | 2,645 41 | |
| incidentals, | 508 05 | |
| | <hr/> | |
| | \$15,729 98 | |
| Income from sale of gas, | | \$25,874 95 |
| other sources, | | 932 31 |
| Balance to profit and loss, | 11,077 28 | |
| | <hr/> | <hr/> |
| | \$26,807 26 | \$26,807 26 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$10,033 05 |
| Balance of manufacturing account, | | 11,077 28 |
| Interest received, | | 270 22 |
| Jobbing, | | 608 52 |
| Reserve for dividend June, 1915, | | 790 42 |
| Interest paid, | \$2,017 06 | |
| Dividends declared, | 9,721 25 | |
| Reserve for dividend, | 816 66 | |
| Other items, | 795 31 | |
| Balance June 30, 1916, | 9,429 21 | |
| | <hr/> | <hr/> |
| | \$22,779 49 | \$22,779 49 |

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

| | | |
|---|--------------|--------------|
| Electric plant: | | |
| Lands and buildings, | \$106,184 81 | |
| Steam plant, | 94,225 95 | |
| Electric plant, | 57,443 28 | |
| Overhead lines, | 150,427 09 | |
| Underground conduits, | 49,798 21 | |
| Underground wires and cables, | 40,683 46 | |
| Transformers, | 30,235 98 | |
| Meters, | 40,471 71 | |
| Street lamps and fixtures, | 919 17 | |
| | | <hr/> |
| | | \$570,389 66 |
| Other assets: | | |
| Cash, | \$28,084 27 | |
| Due for electricity, | 14,755 90 | |
| Sundry accounts due the company, | 1,088 51 | |
| Electric fuel on hand, | 3,204 00 | |
| Motors on hand, | 30 00 | |
| Electric fixtures on hand, | 1,677 12 | |
| Electric tools and implements, | 946 26 | |
| Stable and garage equipment, | 2,250 00 | |
| Office furniture, | 2,769 63 | |
| Sinking fund, | 24,135 58 | |
| | | <hr/> |
| | | 78,941 27 |
| Total assets as per books of the company, | | <hr/> |
| | | \$649,330 93 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$314,200 00 |
| Bonds issued, | 48,000 00 |
| Notes payable, | 22,000 00 |
| Unpaid bills, | 2,513 92 |
| Deposits by customers, | 341 89 |
| Interest accrued but not due, | 1,000 00 |
| Premium realized on stock issues, | 33,840 00 |
| | <hr/> |
| Total liabilities as per books of the company, | \$421,895 81 |
| Profit and loss balance, | 227,435 12 |
| | <hr/> |
| Total credits, | \$649,330 93 |

MANUFACTURING ACCOUNT.

| | | |
|--|--------------|--------------|
| Operating expenses: | Dr. | Cr. |
| At station, | \$32,569 38 | |
| For distribution, | 28,697 12 | |
| management, | 10,337 54 | |
| taxes, | 10,451 20 | |
| incidentals, | 4,493 45 | |
| | <hr/> | |
| | \$86,548 69 | |
| Income from sale of electricity, | | \$140,441 14 |
| Balance to profit and loss, | 53,892 45 | |
| | <hr/> | <hr/> |
| | \$140,441 14 | \$140,441 14 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$215,697 19 |
| Balance of manufacturing account, | | 53,892 45 |
| Interest received, | | 1,881 33 |
| Rents, | | 750 33 |
| Jobbing, | | 228 02 |
| Interest paid, | \$2,976 04 | |
| Dividends declared, | 31,420 00 | |
| Depreciation, | 10,000 00 | |
| Other items, | 618 16 | |
| Balance June 30, 1916, | 227,435 12 | |
| | <hr/> | <hr/> |
| | \$272,449 32 | \$272,449 32 |

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|-------------|--------------|
| Gas plant: | | |
| Lands, | \$10,000 00 | |
| Buildings, | 42,955 29 | |
| Machinery and equipment, | 31,940 47 | |
| Holdings, | 30,222 00 | |
| Mains, | 127,291 42 | |
| Services, | 4,656 06 | |
| Meters, | 26,585 63 | |
| | <hr/> | \$273,650 87 |
| Other assets: | | |
| Office building, | \$17,500 00 | |
| Gas arc lamps, | 823 86 | |
| Cash, | 1,099 00 | |
| Due for gas, | 8,289 10 | |
| Sundry accounts due the company, | 13,266 02 | |
| Gas coal on hand, | 9,435 69 | |
| Tar on hand, | 162 60 | |
| Enrichers on hand, | 1,401 18 | |
| Other gas materials on hand, | 10,068 54 | |
| Gas tools and implements, | 841 11 | |
| Stable and garage equipment, | 1,496 61 | |
| Office furniture, | 1,259 45 | |
| Investments (real estate), | 5,000 00 | |
| | <hr/> | 70,643 16 |
| Total assets as per books of the company, | | \$344,294 03 |

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$210,000 00 |
| Notes payable, | 20,500 00 |
| Unpaid bills, | 1,413 42 |
| Deposits by customers, | 190 00 |
| Unpaid dividends, | 8,400 00 |

| | |
|---|-----------|
| Interest accrued but not due, | \$4 53 |
| Premium realized on stock issues, | 90,000 00 |
| Amounts due from the company, not included above, | 4,727 12 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$335,235 07 |
| Profit and loss balance, | 9,058 96 |

| | |
|--------------------------|--------------|
| Total credits, | \$344,294 03 |
|--------------------------|--------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| At works, | \$31,247 75 | |
| For distribution, | 6,654 40 | |
| management, | 14,801 92 | |
| taxes, | 7,558 56 | |
| incidentals, | 2,501 73 | |
| | <hr/> | |
| | \$62,764 36 | |
| Income from sale of gas, | | \$88,264 96 |
| residuals, | | 12 48 |
| other sources, | | 1,745 15 |
| Balance to profit and loss, | 27,258 23 | |
| | <hr/> | <hr/> |
| | \$90,022 59 | \$90,022 59 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$12,008 00 |
| Balance of manufacturing account, | | 27,258 23 |
| Interest received, | | 78 73 |
| Rents, | | 827 00 |
| Jobbing, | | 816 03 |
| Main Street property, | | 17,500 00 |
| Other items of income, | | 1,411 64 |
| Interest paid, | \$6,665 16 | |
| Dividends declared, | 18,150 00 | |
| Depreciation, | 4,800 00 | |
| Amount to stock premium, | 20,000 00 | |
| Other items, | 1,225 51 | |
| Balance June 30, 1916, | 9,058 96 | |
| | <hr/> | <hr/> |
| | \$59,899 63 | \$59,899 63 |

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

| | |
|---------------------------|--------------|
| Electric plant: | |
| Buildings, | \$50,135 73 |
| Electric plant, | 40,467 50 |
| Overhead lines, | 69,064 68 |
| Transformers, | 13,401 27 |
| Meters, | 11,182 91 |
| | <hr/> |
| | \$184,252 09 |

Other assets:

| | | |
|--|-------------|--------------------|
| Cash, | \$15,451 70 | |
| Notes receivable, | 150 00 | |
| Due for electricity, | 4,926 40 | |
| Sundry accounts due the company, | 1,018 61 | |
| Electric tools and implements, | 1,981 17 | |
| Other electric materials and supplies on hand, | 6,376 50 | |
| Stable and garage equipment, | 2,393 53 | |
| Office furniture, | 608 53 | |
| Reserve fund, | 7,330 00 | |
| Prepaid interest, | 100 00 | |
| Insurance, | 25 15 | |
| Prepaid taxes, | 7 81 | |
| Prepaid accounts, | 17 15 | |
| | | <u>\$40,386 55</u> |
| Total assets as per books of the company, | | \$224,638 64 |

LIABILITIES.

| | | |
|---|--------------|---------------------|
| Capital stock, common, | \$125,000 00 | |
| Notes payable, | 33,000 00 | |
| Unpaid bills, | 5,838 70 | |
| Interest accrued but not due, | 208 36 | |
| Reserves, | 500 00 | |
| Amounts due from the company, not included above, | 1,911 00 | |
| | | <u>\$166,458 06</u> |
| Total liabilities as per books of the company, | | \$166,458 06 |
| Profit and loss balance, | | 58,180 58 |
| | | <u>\$224,638 64</u> |
| Total credits, | | \$224,638 64 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------------|--------------------|
| At station, | \$3,912 11 | |
| For current bought, | 2,617 37 | |
| distribution, | 5,040 87 | |
| management, | 7,586 43 | |
| taxes, | 4,367 68 | |
| incidentals, | 1,107 56 | |
| | <u>\$24,632 02</u> | |
| Income from sale of electricity, | | \$48,958 39 |
| Balance to profit and loss, | 24,326 37 | |
| | <u>\$48,958 39</u> | <u>\$48,958 39</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$59,415 30 |
| Balance of manufacturing account, | | 24,326 37 |
| Interest received, | | 73 46 |
| Jobbing, | | 370 29 |
| Interest paid, | \$892 45 | |
| Dividends declared, | 12,500 00 | |
| Depreciation, | 7,330 00 | |
| Reserve for bad debts, | 500 00 | |
| Other items, | 4,782 39 | |
| Balance June 30, 1916, | 58,108 58 | |
| | <u>\$84,185 42</u> | <u>\$84,185 42</u> |

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

| | | |
|---|-------------|-----------------------|
| Lands, | \$63,799 82 | |
| Buildings, | 141,354 13 | |
| Reservoirs, dams and canals, | 218,162 50 | |
| Steam plant, | 150,168 54 | |
| Electric plant, | 160,532 13 | |
| Hydraulic plant equipment, | 42,135 76 | |
| Overhead lines, | 323,155 47 | |
| Underground wires and cables, | 32,419 88 | |
| Transformers, | 37,388 32 | |
| Meters, | 41,068 79 | |
| Street lamps and fixtures, | 5,897 72 | |
| | | <u>\$1,216,083 06</u> |

Other assets:

| | | |
|--|------------|-------------------|
| Cash, | \$8,185 64 | |
| Due for electricity, | 24,695 80 | |
| Sundry accounts due the company, | 8,868 60 | |
| Electric fuel on hand, | 5,589 14 | |
| Electric tools and implements, | 5,594 61 | |
| Other electric materials and supplies on hand, | 52,195 04 | |
| Stable and garage equipment, | 25,807 23 | |
| Office furniture, | 3,400 00 | |
| Insurance and interest prepaid, | 2,741 63 | |
| Investments, | 1,000 00 | |
| | | <u>138,077 69</u> |

Total assets as per books of the company, \$1,354,160 75

LIABILITIES.

| | | |
|--|----------------|--|
| Capital stock, common, | \$1,000,000 00 | |
| Bonds issued, | 100,000 00 | |
| Notes payable, | 115,000 00 | |
| Unpaid bills, | 15,336 32 | |
| Deposits by customers, | 95 00 | |
| Interest due but not paid, | 314 13 | |
| Interest accrued but not due, | 2,199 99 | |
| Accrued taxes, insurance and general expenses, | 10,785 18 | |

Total liabilities as per books of the company, \$1,243,730 62

Profit and loss balance, 110,430 13

Total credits, \$1,354,160 75

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|-------------------------------|---------------------|-----|
| At station, | \$18,792 94 | |
| For current bought, | 31,122 22 | |
| distribution, | 34,992 34 | |
| management, | 31,104 69 | |
| taxes, | 20,419 48 | |
| incidentals, | 7,099 54 | |
| | <u>\$143,531 21</u> | |

| | Dr. | Cr. |
|--|--------------|--------------|
| Income from sale of electricity, | | \$269,699 45 |
| other sources, | | 9 90 |
| Balance to profit and loss, | \$126,178 14 | |
| | <hr/> | <hr/> |
| | \$269,709 35 | \$269,709 35 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$69,654 85 |
| Balance of manufacturing account, | | 126,178 14 |
| Interest received, | | 165 34 |
| Rents, | | 485 45 |
| Jobbing, | | 424 17 |
| Other items of income, | | 204 67 |
| Interest paid, | \$13,841 49 | |
| Dividends declared, | 48,750 00 | |
| Depreciation, | 22,480 21 | |
| Other items, | 1,610 79 | |
| Balance June 30, 1916, | 110,430 13 | |
| | <hr/> | <hr/> |
| | \$197,112 62 | \$197,112 62 |

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|-------------|--------------------|
| Gas plant: | | |
| Lands and buildings, | \$52,139 83 | |
| Machinery, equipment and holders, | 74,857 19 | |
| Mains, | 99,892 89 | |
| Services, | 60,548 40 | |
| Meters, | 30,475 43 | |
| | <hr/> | \$317,913 74 |
| Other assets: | | |
| Cash, | \$4,612 14 | |
| Due for gas, | 5,625 19 | |
| Sundry accounts due the company, | 4,599 99 | |
| Gas coal on hand, | 1,941 19 | |
| Coke on hand, | 167 99 | |
| Tar on hand, | 3,191 60 | |
| Enrichers on hand, | 948 00 | |
| Purifying materials on hand, | 497 01 | |
| Other gas materials on hand, | 9,824 21 | |
| Stoves on hand, | 4,411 21 | |
| Stable and garage equipment, | 382 50 | |
| Office furniture, | 568 72 | |
| Interest prepaid, | 1,349 66 | |
| Taxes prepaid, | 20 65 | |
| Insurance, | 160 11 | |
| | <hr/> | 38,300 17 |
| Total assets as per books of the company, | | <hr/> \$356,213 91 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$83,000 00 |
| Capital stock, preferred, | 83,000 00 |
| Bonds issued, | 75,000 00 |
| Notes payable, | 110,000 00 |
| Unpaid bills, | 2,063 74 |
| Interest due but not paid, | 25 00 |
| Interest accrued but not due, | 1,829 74 |
| Amounts due from the company, not included above, | 1,259 77 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$356,178 25 |
| Profit and loss balance, | 35 66 |

| | |
|--------------------------|--------------|
| Total credits, | \$356,213 91 |
|--------------------------|--------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|-------------|-------------|
| At works, | \$23,346 68 | |
| For distribution, | 6,055 20 | |
| management, | 5,735 56 | |
| taxes, | 3,332 24 | |
| incidentals, | 494 80 | |
| | \$38,965 48 | |
| Income from sale of gas, | | \$58,418 55 |
| Balance to profit and loss, | 19,453 07 | |
| | \$58,418 55 | \$58,418 55 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$3,389 53 | |
| Balance of manufacturing account, | | \$19,453 07 |
| Jobbing, | | 2,407 49 |
| Other items of income, | | 69 10 |
| Interest paid, | 9,241 07 | |
| Dividends declared, | 8,715 00 | |
| Depreciation, | 44 58 | |
| Other items, | 503 82 | |
| Balance June 30, 1916, | 35 66 | |
| | \$21,929 66 | \$21,929 66 |

GREGORY, JOSIAH D.

(Princeton.)

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|----------|----------|
| At works, | \$313 65 | |
| For management, | 25 00 | |
| taxes, | 1 60 | |
| | \$340 25 | |
| Income from sale of gas, | | \$391 82 |
| Balance to profit and loss, | 51 57 | |
| | \$391 82 | \$391 82 |

HADLEY LIGHTING COMPANY.

ASSETS.

| | | |
|---|----------|------------------|
| Gas plant: | | |
| Lands, | \$50 00 | |
| Buildings, | 395 91 | |
| Machinery and equipment, | 708 88 | |
| Mains, | 403 45 | |
| Meters, | 92 95 | |
| | <hr/> | \$1,651 19 |
| Other assets: | | |
| Cash, | \$141 75 | |
| Due for gas, | 67 39 | |
| Other gas materials on hand, | 37 80 | |
| Gas fixtures on hand, | 75 | |
| | <hr/> | 247 69 |
| Total assets as per books of the company, | | <hr/> \$1,898 88 |

LIABILITIES.

| | |
|--|------------------|
| Capital stock, common, | \$1,750 00 |
| Total liabilities as per books of the company, | <hr/> \$1,750 00 |
| Profit and loss balance, | 148 88 |
| Total credits, | <hr/> \$1,898 88 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|----------|----------|
| Operating expenses: | | |
| At works, | \$245 57 | |
| For management, | 29 38 | |
| taxes, | 12 59 | |
| | <hr/> | |
| | \$287 54 | |
| Income from sale of gas, | | \$375 37 |
| Balance to profit and loss, | 87 83 | |
| | <hr/> | <hr/> |
| | \$375 37 | \$375 37 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|----------|----------|
| Balance June 30, 1915, | | \$117 30 |
| Balance of gas manufacturing account, | | 87 83 |
| Jobbing, | | 1 65 |
| Depreciation, | \$50 00 | |
| Other items, | 7 90 | |
| Balance June 30, 1916, | 148 88 | |
| | <hr/> | <hr/> |
| | \$206 78 | \$206 78 |

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

| | |
|--------------------------------------|------------|
| Lands, | \$4,621 87 |
| Buildings, | 3,267 34 |
| Overhead lines, | 26,666 73 |
| Transformers, | 1,241 08 |
| Meters, | 947 25 |
| Street lamps and fixtures, | 1,017 29 |

\$37,761 56

Other assets:

| | |
|--|------------|
| Cash, | \$1,230 18 |
| Due for electricity, | 365 91 |
| Sundry accounts due the company, | 46 41 |
| Electric tools and implements, | 51 25 |
| Other electric materials and supplies on hand, | 330 09 |
| Office furniture, | 5 99 |

2,029 83

| | |
|---|-------------|
| Total assets as per books of the company, | \$39,791 39 |
| Profit and loss balance, | 1,697 33 |

| | |
|-------------------------|-------------|
| Total debits, | \$41,488 72 |
|-------------------------|-------------|

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$12,000 00 |
| Notes payable, | 27,000 00 |
| Unpaid bills, | 89 65 |
| Amounts due from the company, not included above, | 2,399 07 |

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$41,488 72 |
|--|-------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|------------|------------|
| At station, | \$45 03 | |
| For current bought, | 1,160 72 | |
| distribution, | 981 18 | |
| management, | 893 65 | |
| taxes, | 162 45 | |
| incidentals, | 33 07 | |
| | <hr/> | |
| | \$3,276 10 | |
| Income from sale of electricity, | | \$4,266 54 |
| other sources, | | 1,346 57 |
| Balance to profit and loss, | 2,337 01 | |
| | <hr/> | |
| | \$5,613 11 | \$5,613 11 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | \$2,266 49 | |
| Balance of manufacturing account, | | \$2,337 01 |
| Interest received, | | 1 97 |
| Other items of income, | | 9 96 |

| | Dr. | Cr. |
|----------------------------------|------------|------------|
| Interest paid, | \$1,677 49 | |
| Depreciation, | 102 29 | |
| Balance June 30, 1916, | | \$1,697 33 |
| | <hr/> | <hr/> |
| | \$4,046 27 | \$4,046 27 |

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Electric plant:

| | | |
|---|-------------|----------------|
| Lands, | \$70,488 60 | |
| Buildings, | 181,908 25 | |
| Reservoirs, dams and canals, | 312,757 42 | |
| Steam plant, | 104,138 38 | |
| Overhead lines, | 164,855 76 | |
| Underground conduits, | 83,558 88 | |
| Underground wires and cables, | 101,395 15 | |
| Transformers, | 72,667 90 | |
| Meters, | 64,132 87 | |
| Street lamps and fixtures, | 7,843 44 | |
| | <hr/> | \$1,163,746 65 |

Other assets:

| | | |
|--|-------------|------------|
| Office building, | \$54,479 88 | |
| Work in process, | 2,520 22 | |
| Cash, | 68,127 79 | |
| Due for electricity, | 13,462 54 | |
| Sundry accounts due the company, | 6,723 68 | |
| Electric fuel on hand, | 18,607 99 | |
| Motors on hand, | 598 66 | |
| Electric fixtures on hand, | 1,681 35 | |
| Electric tools and implements, | 6,687 13 | |
| Other electric materials and supplies on hand, | 43,038 48 | |
| Stable and garage equipment, | 7,334 57 | |
| Office furniture, | 8,443 32 | |
| Investments (real estate), | 23,181 04 | |
| | <hr/> | 254,886 65 |

Total assets as per books of the company, \$1,418,633 30

LIABILITIES.

| | | |
|---|--------------|--|
| Capital stock, common, | \$770,700 00 | |
| Bonds issued, | 85,000 00 | |
| Notes payable, | 130,000 00 | |
| Unpaid bills, | 15,556 29 | |
| Deposits by customers, | 6,676 00 | |
| Interest accrued but not due, | 1,030 82 | |
| Premium realized on stock issues, | 239,940 00 | |
| Depreciation reserve, | 54,314 64 | |
| Other reserves, | 1,503 58 | |
| Amounts due from the company, not included above, | 2,944 58 | |

Total liabilities as per books of the company, \$1,307,665 91

Profit and loss balance, 110,967 39

Total credits, \$1,418,633 30

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|--------------|--------------|
| At station, | \$76,196 85 | |
| For distribution, | 31,539 29 | |
| management, | 41,745 67 | |
| taxes, | 28,833 98 | |
| incidentals, | 6,648 42 | |
| | <hr/> | |
| | \$184,964 21 | |
| Income from sale of electricity, | | \$322,252 85 |
| other sources, | | 24 35 |
| Balance to profit and loss, | 137,312 99 | |
| | <hr/> | <hr/> |
| | \$322,277 20 | \$322,277 20 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$91,624 99 |
| Balance of manufacturing account, | | 137,312 99 |
| Interest received, | | 804 96 |
| Rents, | | 2,175 68 |
| Reserve for repairs of garage equipment, | | 109 82 |
| Other items of income, | | 769 10 |
| Interest paid, | \$9,739 01 | |
| Dividends declared, | 77,070 00 | |
| Depreciation reserve, | 34,183 46 | |
| Other items, | 837 68 | |
| Balance June 30, 1916, | 110,967 39 | |
| | <hr/> | <hr/> |
| | \$232,797 54 | \$232,797 54 |

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|-------------|----------------|
| Gas plant: | | |
| Lands, | \$61,290 36 | |
| Buildings, | 117,748 63 | |
| Machinery, equipment and holders, | 284,424 58 | |
| Mains, | 393,569 92 | |
| Services, | 94,884 38 | |
| Meters, | 99,450 73 | |
| | <hr/> | \$1,051,368 60 |
| Other assets: | | |
| Cash, | \$32,994 67 | |
| Due for gas, | 13,233 44 | |
| Sundry accounts due the company, | 12,631 90 | |
| Gas coal on hand, | 10,181 82 | |
| Coke on hand, | 297 31 | |
| Tar on hand, | 4,353 60 | |
| Enrichers on hand, | 3,091 02 | |
| Gas on hand, | 677 35 | |
| Other gas materials on hand, | 15,558 91 | |
| Stoves on hand, | 7,640 00 | |

Other assets — *Concluded.*

| | | |
|--|-------------|--------------|
| Gas fixtures on hand, | \$10,039 70 | |
| Gas tools and implements, | 816 00 | |
| Other residuals on hand, | 729 30 | |
| Stable and garage equipment, | 2,903 50 | |
| Office furniture, | 281 75 | |
| Insurance, | 1,202 31 | |
| | | <hr/> |
| | | \$116,632 58 |

Total assets as per books of the company, \$1,168,001 18

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$585,000 00 |
| Unpaid bills, | 7,102 76 |
| Deposits by customers, | 17,403 70 |
| Depreciation reserve, | 124,037 96 |
| Tax liability and amount due customers on prepay meters, | 9,649 82 |

Total liabilities as per books of the company, \$743,194 24

Profit and loss balance, 424,806 94

Total credits, \$1,168,001 18

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| At works, | \$99,988 36 | |
| For distribution, | 24,892 59 | |
| management, | 37,026 14 | |
| taxes, | 22,839 02 | |
| incidentals, | 5,807 99 | |
| | <hr/> | |
| | \$190,554 10 | |
| Income from sale of gas, | | \$262,984 02 |
| residuals, | | 2,179 63 |
| other sources, | | 562 76 |
| Balance to profit and loss, | 75,172 31 | |
| | <hr/> | <hr/> |
| | \$265,726 41 | \$265,726 41 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$397,239 93 |
| Balance of manufacturing account, | | 75,172 31 |
| Interest received, | | 904 87 |
| Rents, | | 49 92 |
| Jobbing, | | 3,745 36 |
| Other items of income, | | 957 11 |
| Interest paid, | \$609 79 | |
| Dividends declared, | 52,652 77 | |
| Balance June 30, 1916, | 424,806 94 | |
| | <hr/> | <hr/> |
| | \$478,069 50 | \$478,069 50 |

HOLYOKE WATER POWER COMPANY.

(Manufacture and sale of electricity is minor portion of its business.)

INCOME AND EXPENSES OF ITS ELECTRIC BUSINESS.

| Operating expenses: | Dr. | Cr. |
|--|-------------|-------------|
| At station, | \$31,908 18 | |
| For distribution, | 413 83 | |
| management, | 3,763 05 | |
| taxes, | 2,463 97 | |
| incidentals, | 1,491 83 | |
| | <hr/> | |
| | \$40,040 86 | |
| Income from sale of electricity, | | \$43,124 71 |
| other sources, | | 61 80 |
| Balance to profit and loss, | 3,145 65 | |
| | <hr/> | <hr/> |
| | \$43,186 51 | \$43,186 51 |

HOWE, J. MURRAY.

(Boston.)

MANUFACTURING ACCOUNT TO OCTOBER 31, 1915.

| Operating expenses: | Dr. | Cr. |
|--|------------|------------|
| At station, | \$1,777 95 | |
| For management, | 56 46 | |
| | <hr/> | |
| | \$1,834 41 | |
| Income from sale of electricity, | | \$1,129 18 |
| other sources, | | 400 00 |
| Balance to profit and loss, | | 305 23 |
| | <hr/> | <hr/> |
| | \$1,834 41 | \$1,834 41 |

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|--|------------|------------|
| Electric plant: | | |
| Steam plant, | \$1,458 00 | |
| Electric plant, | 656 10 | |
| Overhead lines, | 1,149 55 | |
| Meters, | 539 20 | |
| | <hr/> | |
| | | \$3,802 85 |
| Other assets: | | |
| Cash, | \$4,225 85 | |
| Notes receivable, | 1,200 00 | |
| Due for electricity, | 346 47 | |
| Sundry accounts due the company, | 25 80 | |
| Other electric materials and supplies on hand, | 75 00 | |
| | <hr/> | |
| | | 5,873 12 |
| Total assets as per books of the company, | | <hr/> |
| | | \$9,675 97 |

LIABILITIES.

| | |
|--|------------|
| Capital stock, common, | \$5,000 00 |
| Unpaid bills, | 191 80 |
| Reserves, | 3,500 00 |
| <hr/> | |
| Total liabilities as per books of the company, | \$8,691 80 |
| Profit and loss balance, | 984 17 |
| <hr/> | |
| Total credits, | \$9,675 97 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|------------|------------|
| At station, | \$970 14 | |
| For distribution, | 223 95 | |
| management, | 141 40 | |
| taxes, | 124 23 | |
| incidentals, | 95 80 | |
| | <hr/> | |
| | \$1,555 52 | |
| Income from sale of electricity, | | \$2,433 09 |
| other sources, | | 200 00 |
| Balance to profit and loss, | 1,077 57 | |
| | <hr/> | <hr/> |
| | \$2,633 09 | \$2,633 09 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$3,966 53 |
| Balance of manufacturing account, | | 1,077 57 |
| Interest received, | | 225 34 |
| Jobbing, | | 20 47 |
| Dividends declared, | \$300 00 | |
| Depreciation, | 422 54 | |
| Reserve fund, | 3,500 00 | |
| Other items, | 83 20 | |
| Balance June 30, 1916, | 984 17 | |
| | <hr/> | <hr/> |
| | \$5,289 91 | \$5,289 91 |

HYANNIS LIGHTING COMPANY.

(Eugene Carpenter, Proprietor.)

ASSETS.

| | |
|------------------------------------|------------|
| Gas plant: | |
| Lands, | \$100 00 |
| Buildings, | 276 40 |
| Machinery and equipment, | 1,492 67 |
| Mains, | 4,204 02 |
| Services, | 485 90 |
| Meters, | 422 40 |
| | <hr/> |
| | \$6,981 39 |

Other assets:

| | | |
|---|----------|------------|
| Cash, | \$241 07 | |
| Due for gas, | 1,260 23 | |
| Sundry accounts due the company, | 1,030 18 | |
| Other gas materials on hand, | 135 75 | |
| | <hr/> | \$2,667 23 |
| Total assets as per books of the company, | | \$9,648 62 |

LIABILITIES.

| | | |
|---|------------|------------|
| Capital invested, | \$6,270 70 | |
| Unpaid bills, | 2 75 | |
| Amounts due from the company, not included above, | 3,206 38 | |
| | <hr/> | \$9,479 83 |
| Total liabilities as per books of the company, | | \$9,479 83 |
| Profit and loss balance, | 168 79 | |
| | <hr/> | \$9,648 62 |
| Total credits, | | \$9,648 62 |

MANUFACTURING ACCOUNT.

| | | |
|---------------------------------------|------------|------------|
| Operating expenses: | Dr. | Cr. |
| At works, | \$1,761 75 | |
| For distribution, | 337 53 | |
| taxes, | 38 85 | |
| incidentals, | 40 21 | |
| | <hr/> | \$2,178 34 |
| Income from sale of gas, | | \$1,073 38 |
| Balance to profit and loss, | | 1,104 96 |
| | <hr/> | \$2,178 34 |
| | \$2,178 34 | \$2,178 34 |

PROFIT AND LOSS ACCOUNT.

| | | |
|---|------------|------------|
| | Dr. | Cr. |
| Balance June 30, 1915, | | \$1,273 75 |
| Balance of manufacturing account, | \$1,104 96 | |
| Balance June 30, 1916, | 168 79 | |
| | <hr/> | \$1,273 75 |
| | \$1,273 75 | \$1,273 75 |

IPSWICH GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|------------|-------------|
| Gas plant: | | |
| Lands and buildings, | \$3,875 00 | |
| Machinery and equipment, | 13,391 92 | |
| Mains, | 7,967 00 | |
| Meters, | 3,348 31 | |
| | <hr/> | \$28,582 23 |
| Other assets: | | |
| Cash, | \$4 17 | |
| Due for gas, | 4,982 65 | |
| Gas coal on hand, | 132 25 | |
| Enrichers on hand, | 143 75 | |
| Office furniture, | 29 50 | |
| Investments (real estate), | 1,200 00 | |
| | <hr/> | 6,492 32 |
| Total assets as per books of the company, | | \$35,074 55 |

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$16,000 00 |
| Notes payable, | 14,800 00 |
| Unpaid bills, | 1,492 23 |
| Unpaid dividends, | 387 50 |
| Total liabilities as per books of the company, | \$32,679 73 |
| Profit and loss balance, | 2,394 82 |
| Total credits, | \$35,074 55 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|------------|------------|
| At works, | \$2,737 29 | |
| For distribution, | 80 00 | |
| management, | 1,261 04 | |
| taxes, | 388 79 | |
| | <hr/> | |
| | \$4,467 12 | |
| Income from sale of gas, | | \$4,942 39 |
| Balance to profit and loss, | 475 27 | |
| | <hr/> | <hr/> |
| | \$4,942 39 | \$4,942 39 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$3,253 99 |
| Balance of manufacturing account, | | 475 27 |
| Rents, | | 222 00 |
| Other items of income, | | 75 84 |
| Interest paid, | \$876 43 | |
| Dividends declared, | 480 00 | |
| Other items, | 275 85 | |
| Balance June 30, 1916, | 2,394 82 | |
| | <hr/> | <hr/> |
| | \$4,027 10 | \$4,027 10 |

LAWRENCE GAS COMPANY.

ASSETS.

| | |
|---|----------------|
| Gas plant: | |
| Lands and buildings, | \$447,957 55 |
| Machinery, equipment and holders, | 767,426 17 |
| Mains and services, | 767,602 88 |
| Meters, | 180,417 96 |
| | <hr/> |
| | \$2,163,404 56 |
| Electric plant: | |
| Substation, | \$23,993 81 |
| Power plant, | 763,591 61 |
| Steam plant, | 76,766 26 |
| Andover electric plant, | 113,224 57 |
| Electric plant, | 185,408 07 |
| Overhead lines, | 427,820 19 |
| Underground conduits, | 146,596 27 |
| Transformers, | 51,232 91 |
| Meters, | 65,480 41 |
| Street lamps and fixtures, | 39,543 71 |
| | <hr/> |
| | 1,893,657 81 |

Other assets:

| | | |
|--|-------------|---------------------|
| Office building, | \$50,118 10 | |
| Other permanent structures, | 49,700 82 | |
| Cash, | 115,075 55 | |
| Due for gas, | 79,832 02 | |
| Due for electricity, | 46,354 00 | |
| Sundry accounts due the company, | 53,508 65 | |
| Gas coal on hand, | 51,618 74 | |
| Coke on hand, | 4,217 86 | |
| Tar on hand, | 6,570 16 | |
| Ammonia on hand, | 4,244 44 | |
| Enrichers on hand, | 5,041 71 | |
| Purifying materials on hand, | 1,520 40 | |
| Other gas materials on hand, | 28,906 47 | |
| Stoves on hand, | 7,118 59 | |
| Gas fixtures on hand, | 3,610 60 | |
| Electric fuel on hand, | 10,669 87 | |
| Motors on hand, | 13,558 25 | |
| Other electric materials and supplies on hand, | 36,011 53 | |
| Stable and garage equipment, | 27,371 72 | |
| Office furniture, | 13,449 22 | |
| Insurance, | 5,850 00 | |
| | | <u>\$614,348 70</u> |

Total assets as per books of the company, \$4,671,411 07

LIABILITIES.

| | | |
|---|----------------|-----------------------|
| Capital stock, common, | \$2,500,000 00 | |
| Bonds issued, | 300,000 00 | |
| Notes payable, | 494,000 00 | |
| Unpaid bills, | 49,346 23 | |
| Deposits by customers, | 24,406 00 | |
| Interest accrued but not due, | 10,441 67 | |
| Premium realized on stock issues, | 655,046 63 | |
| Depreciation reserve, | 115,421 10 | |
| Other reserves, | 32,753 42 | |
| | | <u>\$4,181,415 05</u> |

Total liabilities as per books of the company, \$4,181,415 05
 Profit and loss balance, 489,996 02

Total credits, \$4,671,411.07

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|--------------------------------|---------------------|-----|
| At works, | \$271,579 91 | |
| For distribution, | 44,324 09 | |
| management, | 42,656 27 | |
| taxes, | 52,101 49 | |
| incidentals, | 9,502 32 | |
| | <u>\$420,164 08</u> | |
| Operating expenses (electric): | | |
| At station, | \$82,688 32 | |
| distribution, | 51,099 98 | |
| management, | 25,593 77 | |
| taxes, | 31,363 44 | |
| incidentals, | 8,428 16 | |
| | <u>199,173 67</u> | |

| | DR. | CR. |
|-------------------------------------|--------------|--------------|
| Income from sale of gas, | | \$439,953 49 |
| residuals, | | 80,629 85 |
| sale of electricity, | | 367,441 74 |
| other sources (electric), | | 210 17 |
| Balance to profit and loss: | | |
| Gas, | \$100,419 26 | |
| Electric, | 168,478 24 | |
| | <hr/> | <hr/> |
| | \$888,235 25 | \$888,235 25 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$457,848 03 |
| Balance of gas manufacturing account, | | 100,419 26 |
| Balance of electric manufacturing account, | | 168,478 24 |
| Interest received, | | 2,380 01 |
| Rents, | | 770 86 |
| Jobbing, | | 292 58 |
| Interest paid, | \$35,717 21 | |
| Dividends declared, | 200,000 00 | |
| Other items, | 4,475 75 | |
| Balance June 30, 1916, | 489,996 02 | |
| | <hr/> | <hr/> |
| | \$730,188 98 | \$730,188 98 |

LEE ELECTRIC COMPANY.

ASSETS.

| | | |
|--|------------|-------------|
| Electric plant: | | |
| Lands, | \$9,350 00 | |
| Buildings, | 3,937 61 | |
| Steam plant, | 4,500 00 | |
| Electric plant, | 6,500 00 | |
| Overhead lines, | 34,537 79 | |
| Transformers, | 4,000 00 | |
| Meters, | 5,000 00 | |
| | <hr/> | \$67,825 40 |
| Other assets: | | |
| Cash, | \$799 04 | |
| Due for electricity, | 4,740 20 | |
| Electric fuel on hand, | 1,550 00 | |
| Motors on hand, | 200 00 | |
| Electric tools and implements, | 407 14 | |
| Other electric materials and supplies on hand, | 207 58 | |
| Stable and garage equipment, | 200 00 | |
| Office furniture, | 143 00 | |
| | <hr/> | 8,246 96 |
| Total assets as per books of the company, | | \$76,072 36 |

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$30,000 00 |
| Bonds issued, | 30,000 00 |
| Notes payable, | 6,000 00 |

| | |
|---|-------------|
| Interest accrued but not due, | \$435 00 |
| Amounts due from the company, not included above, | 37 50 |
| <hr/> | |
| Total liabilities as per books of the company, | \$66,472 50 |
| Profit and loss account, | 9,599 86 |
| <hr/> | |
| Total credits, | \$76,072 36 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|-------------|-------------|
| At station, | \$3,147 29 | |
| For current bought, | 9,034 80 | |
| distribution, | 3,130 46 | |
| management, | 2,383 16 | |
| taxes, | 703 29 | |
| incidentals, | 855 63 | |
| | <hr/> | |
| | \$19,254 63 | |
| Income from sale of electricity, | | \$25,632 44 |
| Balance to profit and loss, | 6,377 81 | |
| | <hr/> | <hr/> |
| | \$25,632 44 | \$25,632 44 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$10,056 25 |
| Balance of manufacturing account, | | 6,377 81 |
| Interest paid, | \$1,860 38 | |
| Dividends declared, | 1,500 00 | |
| Depreciation, | 3,411 11 | |
| Other items, | 62 71 | |
| Balance June 30, 1916, | 9,599 86 | |
| | <hr/> | <hr/> |
| | \$16,434 06 | \$16,434 06 |

LENOX ELECTRIC COMPANY.

ASSETS.

| | | |
|--|-------------|-------------|
| Electric plant: | | |
| Lands, | \$2,000 00 | |
| Buildings, | 13,209 49 | |
| Overhead lines, | 1,271 68 | |
| Underground wires and cables, | 43,671 48 | |
| Transformers, | 3,496 59 | |
| Meters, | 3,315 16 | |
| | <hr/> | \$66,964 40 |
| Other assets: | | |
| Cash, | \$37,472 54 | |
| Due for electricity, | 3,714 98 | |
| Sundry accounts due the company, | 163 19 | |
| Electric tools and implements, | 105 00 | |
| Other electric materials and supplies on hand, | 4,673 40 | |

Other assets — *Concluded.*

| | | |
|-------------------------------------|-----------|-------------|
| Office furniture, | \$220 00 | |
| Reserve fund, | 6,290 00 | |
| Prepaid interest, | 140 00 | |
| Insurance, | 105 00 | |
| Investments (securities), | 13,979 02 | |
| | <hr/> | \$66,863 13 |

Total assets as per books of the company, \$133,827 53

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$40,000 00 |
| Notes payable, | 40,000 00 |
| Unpaid bills, | 3,341 99 |
| Interest accrued but not due, | 219 40 |
| Premium realized on stock issues, | 5,000 00 |
| Reserves, | 1,000 00 |
| Amounts due from the company, not included above, | 258 93 |

Total liabilities as per books of the company, \$89,820 32

Profit and loss balance, 44,007 21

Total credits, \$133,827 53

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|-------------|-------------|
| For current bought, | \$7,403 13 | |
| distribution, | 1,535 78 | |
| management, | 2,070 13 | |
| taxes, | 1,356 78 | |
| incidentals, | 445 76 | |
| | <hr/> | |
| | \$12,811 58 | |
| Income from sale of electricity, | | \$22,256 91 |
| Balance to profit and loss, | 9,445 33 | |
| | <hr/> | <hr/> |
| | \$22,256 91 | \$22,256 91 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$44,847 62 |
| Balance of manufacturing account, | | 9,445 33 |
| Interest received, | | 896 15 |
| Rents, | | 180 00 |
| Other items of income, | | 299 35 |
| Interest paid, | \$348 90 | |
| Dividends declared, | 3,000 00 | |
| Construction charged off, | 227 91 | |
| Depreciation, | 6,290 00 | |
| Reserve fund, | 1,000 00 | |
| Other items, | 794 43 | |
| Balance June 30, 1916, | 44,007 21 | |
| | <hr/> | <hr/> |
| | \$55,668 45 | \$55,668 45 |

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

| | | |
|--------------------------------------|------------|--------------|
| Lands, | \$9,125 85 | |
| Buildings, | 20,978 49 | |
| Steam plant, | 71,934 06 | |
| Electric plant, | 56,929 86 | |
| Overhead lines, | 123,876 10 | |
| Transformers, | 12,650 92 | |
| Meters, | 13,002 43 | |
| Street lamps and fixtures, | 13,950 49 | |
| | | <hr/> |
| | | \$322,448 20 |

Other assets:

| | | |
|--|------------|-----------|
| Cash, | \$4,135 16 | |
| Due for electricity, | 9,391 55 | |
| Sundry accounts due the company, | 3,052 26 | |
| Electric fuel on hand, | 6,288 08 | |
| Electric tools and implements, | 790 02 | |
| Other electric materials and supplies on hand, | 7,815 28 | |
| Stable and garage equipment, | 1,830 52 | |
| Office furniture, | 1,887 70 | |
| | | <hr/> |
| | | 35,190 57 |

Total assets as per books of the company, \$357,638 77

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$220,000 00 |
| Bonds issued, | 70,000 00 |
| Notes payable, | 42,000 00 |
| Unpaid bills, | 4,008 75 |
| Deposits by customers, | 1,771 28 |
| Unpaid dividends, | 9,900 00 |
| Interest accrued but not due, | 41 09 |
| Amounts due from the company, not included above, | 9,456 12 |
| | <hr/> |

Total liabilities as per books of the company, \$357,177 24

Profit and loss balance, 461 53

Total credits, \$357,638 77

MANUFACTURING ACCOUNT.

Operating expenses:

| | DR. | CR. |
|--|--------------|--------------|
| At station, | \$18,239 47 | |
| For current bought, | 27,671 01 | |
| distribution, | 5,869 20 | |
| management, | 12,638 11 | |
| taxes, | 6,439 14 | |
| incidentals, | 2,135 80 | |
| | <hr/> | |
| | \$72,992 73 | |
| Income from sale of electricity, | | \$107,083 41 |
| other sources, | | 108 96 |
| Balance to profit and loss, | 34,199 64 | |
| | <hr/> | <hr/> |
| | \$107,192 37 | \$107,192 37 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$495 93 |
| Balance of manufacturing account, | | 34,199 64 |
| Interest received, | | 77 70 |
| Jobbing, | | 237 54 |
| Other items of income, | | 14 91 |
| Interest paid, | \$5,670 51 | |
| Dividends declared, | 24,200 00 | |
| Depreciation, | 3,900 00 | |
| Other items, | 793 68 | |
| Balance June 30, 1916, | 461 53 | |
| | <u>\$35,025 72</u> | <u>\$35,025 72</u> |

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|------------|--------------|
| Gas plant: | | |
| Lands, | \$3,500 00 | |
| Buildings, | 11,485 05 | |
| Machinery and equipment, | 15,017 69 | |
| Holders, | 28,986 00 | |
| Mains, | 95,984 49 | |
| Services, | 13,015 81 | |
| Meters, | 21,528 31 | |
| | <u></u> | \$189,517 35 |
| Other assets: | | |
| Gas arc lamps, | \$10 00 | |
| Cash, | 187 28 | |
| Due for gas, | 6,274 79 | |
| Sundry accounts due the company, | 2,564 59 | |
| Gas coal on hand, | 3,236 52 | |
| Enrichers on hand, | 550 11 | |
| Purifying materials on hand, | 5,411 77 | |
| Gas tools and implements, | 486 19 | |
| Office furniture, | 1,841 00 | |
| Investments (real estate), | 1,200 00 | |
| | <u></u> | 21,762 25 |
| Total assets as per books of the company, | | \$211,279 60 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$135,000 00 |
| Bonds issued, | 50,000 00 |
| Notes payable, | 7,000 00 |
| Unpaid bills, | 778 99 |
| Deposits by customers, | 1,346 36 |
| Unpaid dividends, | 2,700 00 |
| Interest accrued but not due, | 446 68 |
| Amounts due from the company, not included above, | 6,251 01 |
| | <u></u> |
| Total liabilities as per books of the company, | \$203,523 04 |
| Profit and loss balance, | 7,756 56 |
| | <u></u> |
| Total credits, | \$211,279 60 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| At works, | \$21,868 37 | |
| For distribution, | 2,797 63 | |
| management, | 10,815 21 | |
| taxes, | 4,418 99 | |
| incidentals, | 762 55 | |
| | <hr/> | |
| | \$40,662 75 | |
| Income from sale of gas, | | \$63,628 94 |
| other sources, | | 9 00 |
| Balance to profit and loss, | 22,975 19 | |
| | <hr/> | <hr/> |
| | \$63,637 94 | \$63,637 94 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$9,119 70 |
| Balance of manufacturing account, | | 22,975 19 |
| Interest received, | | 67 12 |
| Rents, | | 400 00 |
| Jobbing, | | 608 93 |
| Other items of income, | | 37 70 |
| Interest paid, | \$2,988 35 | |
| Dividends declared, | 17,550 00 | |
| Depreciation, | 4,200 00 | |
| Other items, | 713 73 | |
| Balance June 30, 1916, | 7,756 56 | |
| | <hr/> | <hr/> |
| | \$33,208 64 | \$33,208 64 |

LEXINGTON GAS COMPANY.

ASSETS.

| | | |
|---|-------------|-------------|
| Gas plant: | | |
| Mains, | \$25,722 14 | |
| Services, | 1,864 54 | |
| Meters, | 2,063 38 | |
| | <hr/> | \$29,650 06 |
| Other assets: | | |
| Gas arc lamps, | \$35 42 | |
| Cash, | 3,342 26 | |
| Notes receivable, | 7,400 00 | |
| Due for gas, | 884 46 | |
| Sundry accounts due the company, | 729 87 | |
| Other gas materials on hand, | 356 04 | |
| Gas tools and implements, | 35 | |
| Office furniture, | 216 92 | |
| | <hr/> | 12,965 32 |
| Total assets as per books of the company, | | <hr/> |
| | | \$42,615 38 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$40,000 00 |
| Unpaid bills, | 663 65 |
| Deposits by customers, | 60 00 |
| Amounts due from the company, not included above, | 68 43 |
| <hr/> | |
| Total liabilities as per books of the company, | \$40,792 08 |
| Profit and loss balance, | 1,823 30 |
| <hr/> | |
| Total credits, | \$42,615 38 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|------------|------------|
| For gas bought, | \$4,159 16 | |
| distribution, | 496 34 | |
| management, | 1,597 16 | |
| taxes, | 327 86 | |
| incidentals, | 189 61 | |
| | <hr/> | |
| | \$6,770 13 | |
| Income from sale of gas, | | \$7,351 73 |
| other sources, | | 26 65 |
| Balance to profit and loss, | 608 25 | |
| | <hr/> | <hr/> |
| | \$7,378 38 | \$7,378 38 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,682 13 |
| Balance of manufacturing account, | | 608 25 |
| Interest received, | | 529 03 |
| Jobbing, | | 142 26 |
| Other items of income, | | 22 96 |
| Interest paid, | \$2 37 | |
| Dividends declared, | 1,000 00 | |
| Depreciation, | 150 00 | |
| Other items, | 8 96 | |
| Balance June 30, 1916, | 1,823 30 | |
| | <hr/> | <hr/> |
| | \$2,984 63 | \$2,984 63 |

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

| | |
|---|----------------|
| Electric plant: | |
| Lands, | \$83,294 37 |
| Buildings, | 204,186 60 |
| Steam plant, | 477,320 26 |
| Electric plant, | 335,824 88 |
| Overhead lines, | 447,881 80 |
| Underground conduits, wires and cables, | 361,204 59 |
| Transformers, | 156,400 06 |
| Meters, | 97,291 06 |
| Street lamps and fixtures, | 67,743 12 |
| | <hr/> |
| | \$2,231,146 74 |

Other assets:

| | | |
|--|-------------|---------------------|
| Cash, | \$59,665 60 | |
| Notes receivable, | 6,297 62 | |
| Due for electricity, | 41,935 08 | |
| Sundry accounts due the company, | 12,490 53 | |
| Electric fuel on hand, | 12,353 26 | |
| Motors on hand, | 3,180 28 | |
| Electric tools and implements, | 2,662 83 | |
| Other electric materials and supplies on hand, | 42,599 02 | |
| Stable and garage equipment, | 7,373 25 | |
| Office furniture, | 1,346 84 | |
| Prepaid accounts, | 7,199 05 | |
| Insurance, | 3,506 81 | |
| Interest prepaid, | 184 72 | |
| | | <u>\$200,794 89</u> |
| Total assets as per books of the company, | | \$2,431,941 63 |

LIABILITIES.

| | | |
|--|----------------|-----------------------|
| Capital stock, common, | \$1,176,400 00 | |
| Notes payable, | 100,000 00 | |
| Unpaid bills, | 22,492 91 | |
| Deposits by customers, | 5,225 98 | |
| Interest accrued but not due, | 333 33 | |
| Premium realized on stock issues, | 342,294 25 | |
| Depreciation reserve, | 278,521 61 | |
| Tax liability, | 23,002 99 | |
| Accrued for bills not rendered, | 9,957 83 | |
| Accrued for pay roll, | 2,302 43 | |
| Customers' prepayments, | 1,265 00 | |
| | | <u>\$1,961,796 33</u> |
| Total liabilities as per books of the company, | | \$1,961,796 33 |
| Profit and loss balance, | | 470,145 30 |
| | | <u>\$2,431,941 63</u> |
| Total credits, | | \$2,431,941 63 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|---------------------|---------------------|
| At station, | \$163,815 21 | |
| For current bought, | 24 40 | |
| distribution, | 75,893 85 | |
| management, | 67,302 00 | |
| taxes, | 49,156 64 | |
| incidentals, | 14,272 95 | |
| | <u>\$370,465 05</u> | |
| Income from sale of electricity, | | \$580,221 82 |
| other sources, | | 1,171 37 |
| Balance to profit and loss, | 210,928 14 | |
| | <u>\$581,393 19</u> | <u>\$581,393 19</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-----|--------------|
| Balance June 30, 1915, | | \$347,165 73 |
| Balance of manufacturing account, | | 210,928 14 |
| Interest received, | | 1,258 52 |

| | DR. | CR. |
|----------------------------------|--------------|--------------|
| Rents received, | | \$364 94 |
| Jobbing, | | 6,981 23 |
| Interest paid, | \$2,209 79 | |
| Dividends declared, | 94,112 00 | |
| Other items, | 231 47 | |
| Balance June 30, 1916, | 470,145 30 | |
| | <hr/> | <hr/> |
| | \$566,698 56 | \$566,698 56 |

LOWELL GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|----------------|----------------|
| Gas plant: | | |
| Lands and buildings, | \$1,252,072 34 | |
| Machinery and equipment, | 537,038 90 | |
| Mains, services and meters, | 285,153 21 | |
| Lands, | 15,500 00 | |
| | <hr/> | \$2,090,764 45 |
| Other assets: | | |
| Office building, | \$34,930 00 | |
| Cash, | 28,521 45 | |
| Due for gas, | 14,057 02 | |
| Sundry accounts due the company, | 40,359 19 | |
| Gas coal on hand, | 103,209 84 | |
| Coke on hand, | 9,947 81 | |
| Tar on hand, | 6,893 34 | |
| Ammoniacal liquor on hand, | 763 43 | |
| Enrichers on hand, | 8,542 48 | |
| Purifying materials on hand, | 353 67 | |
| Other gas materials on hand, | 597 80 | |
| Stoves, appliances, etc., on hand, | 39,476 27 | |
| Gas fixtures on hand, | 5,989 26 | |
| Insurance, | 3,248 25 | |
| Investments (real estate), | 77,583 25 | |
| | <hr/> | 374,473 06 |
| Total assets as per books of the company, | | \$2,465,237 51 |

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,000,000 00 |
| Coupon notes, | 300,000 00 |
| Other notes payable, | 125,000 00 |
| Unpaid bills, | 30,697 35 |
| Deposits by customers, | 12,155 56 |
| Interest accrued but not due, | 2,731 14 |
| Premium realized on stock issues, | 417,157 91 |
| Depreciation reserve, | 62,258 04 |
| Other reserves, | 2,481 21 |
| Amounts due from the company, not included above, | 3,877 47 |
| | <hr/> |
| Total liabilities as per books of the company, | \$1,956,358 68 |
| Profit and loss balance, | 508,878 83 |
| | <hr/> |
| Total credits, | \$2,465,237 51 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| At works, | \$346,291 62 | |
| For distribution, | 71,000 92 | |
| management, | 28,732 33 | |
| taxes, | 53,666 37 | |
| incidentals, | 7,959 21 | |
| | <hr/> | |
| | \$507,650 45 | |
| Income from sale of gas, | | \$610,588 26 |
| residuals, | | 109,099 92 |
| other sources, | | 11,333 31 |
| Balance to profit and loss, | 223,371 04 | |
| | <hr/> | <hr/> |
| | \$731,021 49 | \$731,021 49 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$501,980 14 |
| Balance of manufacturing account, | | 223,371 04 |
| Interest received, | | 728 15 |
| Rents, | | 4,068 16 |
| Jobbing, | | 718 77 |
| Interest paid, | \$23,938 69 | |
| Dividends declared, | 120,000 00 | |
| Depreciation, | 69,686 49 | |
| Real estate investment depreciation, | 8,000 00 | |
| Other items, | 362 25 | |
| Balance June 30, 1916, | 508,878 83 | |
| | <hr/> | <hr/> |
| | \$730,866 26 | \$730,866 26 |

LUDLOW ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|--|------------|-------------|
| Electric plant: | | |
| Lands, | \$1,263 16 | |
| Buildings, | 2,713 32 | |
| Electric plant, | 4,426 01 | |
| Overhead lines, | 26,162 02 | |
| Transformers, | 1,842 57 | |
| Meters, | 5,148 67 | |
| Street lamps and fixtures, | 1,292 04 | |
| | <hr/> | \$42,847 79 |
| Other assets: | | |
| Cash, | \$948 93 | |
| Due for electricity, | 1,887 88 | |
| Sundry accounts due the company, | 252 43 | |
| Other electric materials and supplies on hand, | 2,819 62 | |
| Office furniture, | 48 75 | |
| Insurance, | 69 20 | |
| Interest prepaid, | 81 29 | |
| | <hr/> | 6,108 10 |
| Total assets as per books of the company, | | \$48,955 89 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$21,000 00 |
| Notes payable, | 19,500 00 |
| Unpaid bills, | 6,142 75 |
| Deposits by customers, | 250 00 |
| Amounts due from the company, not included above, | 567 83 |

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$47,460 58 |
| Profit and loss balance, | 1,495 31 |

| | |
|--------------------------|-------------|
| Total credits, | \$48,955 89 |
|--------------------------|-------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|-------------|-------------|
| At station, | \$17 18 | |
| For current bought, | 4,810 16 | |
| distribution, | 3,083 06 | |
| management, | 4,447 64 | |
| taxes, | 639 98 | |
| incidentals, | 272 79 | |
| | <hr/> | |
| | \$13,270 81 | |
| Income from sale of electricity, | | \$15,163 73 |
| Balance to profit and loss, | 1,892 92 | |
| | <hr/> | <hr/> |
| | \$15,163 73 | \$15,163 73 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$337 21 |
| Balance of manufacturing account, | | 1,892 92 |
| Other items of income, | | 132 89 |
| Interest paid, | \$802 47 | |
| Other items, | 65 24 | |
| Balance June 30, 1916, | 1,495 31 | |
| | <hr/> | <hr/> |
| | \$2,363 02 | \$2,363 02 |

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

| | |
|---|----------------|
| Gas plant: | |
| Lands, | \$228,066 55 |
| Buildings, | 247,394 71 |
| Machinery and equipment, | 547,607 57 |
| Holders, | 558,213 59 |
| Mains and services, | 721,976 27 |
| Water supply wells and tower, | 8,012 96 |
| Meters, | 144,993 45 |
| | <hr/> |
| | \$2,456,265 10 |

Electric plant:

| | |
|---|-------------|
| Lands, | \$49,051 43 |
| Buildings, | 164,772 01 |
| Steam plant, | 321,979 50 |
| Electric plant, | 316,543 02 |
| Work in process, | 57,678 55 |
| Overhead lines, | 365,152 40 |
| Underground conduits, | 410,763 37 |
| Underground wires and cables, | 277,787 84 |
| Transformers, | 47,339 69 |
| Meters, | 102,174 29 |
| Arc lamps, | 3,889 70 |
| Street lamps and fixtures, | 44,823 48 |

 \$2,161,955 28

Other assets:

| | |
|--|-------------|
| Office building, | \$76,614 06 |
| Other permanent structures, | 35,279 27 |
| Cash, | 573,399 18 |
| Due for gas, | 39,967 99 |
| Due for electricity, | 43,026 10 |
| Sundry accounts due the company, | 29,919 39 |
| Gas coal on hand, | 49,394 23 |
| Coke on hand, | 3,780 00 |
| Tar on hand, | 2,460 00 |
| Enrichers on hand, | 23,993 46 |
| Purifying materials on hand, | 1,656 41 |
| Other gas materials on hand, | 92,992 67 |
| Stoves on hand, | 19,669 57 |
| Gas fixtures, etc., on hand, | 13,882 81 |
| Gas tools and implements, | 885 64 |
| Electric fuel on hand, | 15,628 84 |
| Motors on hand, | 5,440 67 |
| Electric fixtures and appliances on hand, | 3,445 23 |
| Other electric materials and supplies on hand, | 22,897 91 |
| Stable and garage equipment, | 27,274 50 |
| Office furniture, | 4,300 00 |
| Insurance, | 10,258 11 |
| Investment (real estate), | 17,228 70 |
| Investment (securities), | 100 00 |

 1,113,494 74

Total assets as per books of the company, \$5,731,715 12

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,625,000 00 |
| Unpaid bills, | 65,627 80 |
| Deposits by customers, | 17,528 28 |
| Premium realized on stock issues, | 1,476,098 55 |
| Depreciation reserve, | 240,196 44 |
| Other reserves, | 189,233 06 |
| Surplus invested in plant, | 1,637,890 18 |

Total liabilities as per books of the company, \$5,251,574 31

Profit and loss balance, 480,140 81

Total credits, \$5,731,715 12

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | DR. | CR. |
|------------------------------------|----------------|----------------|
| At works, | \$325,183 90 | |
| For distribution, | 109,562 37 | |
| management, | 32,874 84 | |
| taxes, | 51,447 36 | |
| incidentals, | 16,699 37 | |
| | <hr/> | |
| | \$535,767 84 | |
| Operating expenses (electric): | | |
| At station, | \$128,691 30 | |
| For distribution, | 98,136 03 | |
| management, | 24,717 88 | |
| taxes, | 49,686 53 | |
| incidentals, | 18,471 50 | |
| | <hr/> | |
| | 319,703 24 | |
| Income from sale of gas, | | \$639,335 18 |
| residuals, | | 80,616 78 |
| other sources (gas), | | 3,351 80 |
| sale of electricity, | | 586,438 41 |
| Balance to profit and loss: | | |
| Gas, | 187,535 92 | |
| Electric, | 266,735 17 | |
| | <hr/> | <hr/> |
| | \$1,309,742 17 | \$1,309,742 17 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$434,538 43 |
| Balance of gas manufacturing account, | | 187,535 92 |
| Balance of electric manufacturing account, | | 266,735 17 |
| Interest received, | | 12,725 35 |
| Rents, | | 1,811 77 |
| Interest paid, | \$683 76 | |
| Dividends declared, | 307,300 00 | |
| Depreciation, | 14,988 47 | |
| Depreciation fund, | 40,137 97 | |
| Accident insurance reserve, | 10,000 00 | |
| Replacement reserve, | 26,758 65 | |
| Other items, | 4,823 88 | |
| Surplus invested in plant, | 18,513 10 | |
| Balance June 30, 1916, | 480,140 81 | |
| | <hr/> | <hr/> |
| | \$903,346 64 | \$903,346 64 |

MALDEN ELECTRIC COMPANY.

ASSETS.

| | |
|---------------------------|-------------|
| Electric plant: | |
| Lands, | \$48,324 81 |
| Buildings, | 179,095 43 |
| Steam plant, | 242,043 99 |
| Electric plant, | 129,404 45 |
| Overhead lines, | 407,678 52 |

Electric plant — *Concluded.*

| | | |
|---|--------------|----------------|
| Underground conduits, | \$349,892 20 | |
| Underground wires and cables, | 175,935 13 | |
| Transformers, | 89,691 61 | |
| Meters, | 141,348 78 | |
| Street lamps and fixtures, | 11,943 20 | |
| | <hr/> | \$1,775,358 12 |

Other assets:

| | | |
|--|-------------|------------|
| Work in process, | \$69,042 50 | |
| Cash, | 80,189 45 | |
| Due for electricity, | 41,019 43 | |
| Sundry accounts due the company, | 18,420 91 | |
| Electric fuel on hand, | 5,231 86 | |
| Motors on hand, | 1,097 31 | |
| Electric fixtures on hand, | 4,187 16 | |
| Electric tools and implements, | 4,655 37 | |
| Other electric materials and supplies on hand, | 79,458 38 | |
| Stable and garage equipment, | 25,746 00 | |
| Office furniture, | 2,678 27 | |
| Reserve fund, | 53,497 72 | |
| Other equipment, | 59 16 | |
| Investments (real estate), | 22,835 81 | |
| | <hr/> | 408,119 33 |

Total assets as per books of the company, \$2,183,477 45

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,068,000 00 |
| Bonds issued, | 100,000 00 |
| Other notes payable, | 275,000 00 |
| Unpaid bills, | 36,019 47 |
| Deposits by customers, | 18,020 00 |
| Interest due but not paid, | 2,303 36 |
| Premium realized on stock issues, | 388,850 00 |
| Depreciation reserve, | 46,762 78 |
| Other reserves, | 20,517 81 |
| Taxes, insurance and other items accrued not due, | 5,490 07 |

Total liabilities as per books of the company, \$1,960,963 49

Profit and loss balance, 222,513 96

Total credits, \$2,183,477 45

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------|--------------|
| At station, | \$113,531 57 | |
| For current bought, | 1,522 00 | |
| distribution, | 99,986 47 | |
| management, | 58,040 41 | |
| taxes, | 50,507 01 | |
| incidentals, | 11,861 64 | |
| | <hr/> | |
| | \$335,449 10 | |
| Income from sale of electricity, | | \$501,846 24 |
| other sources, | | 8,515 36 |
| Balance to profit and loss, | 174,912 50 | |
| | <hr/> | <hr/> |
| | \$510,361 60 | \$510,361 60 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$205,071 48 |
| Balance of manufacturing account, | | 174,912 50 |
| Interest received, | | 3,260 79 |
| Rents, | | 357 54 |
| Other items of income, | | 2,078 73 |
| Interest paid, | \$13,959 08 | |
| Dividends declared, | 128,160 00 | |
| Depreciation reserve, | 21,048 00 | |
| Balance June 30, 1916, | 222,513 96 | |
| | <hr/> | <hr/> |
| | \$385,681 04 | \$385,681 04 |

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|--------------|----------------|
| Gas plant: | | |
| Lands, | \$210,597 35 | |
| Buildings, | 268,583 54 | |
| Machinery and equipment, | 815,040 27 | |
| Mains, | 1,018,335 48 | |
| Services, | 146,874 23 | |
| Meters, | 317,537 23 | |
| | <hr/> | \$2,776,968 10 |
| Other assets: | | |
| Work in process, | \$69,380 72 | |
| Cash, | 76,025 00 | |
| Notes receivable, | 100 00 | |
| Due for gas, | 23,849 80 | |
| Sundry accounts due the company, | 87,483 00 | |
| Gas coal on hand, | 34,690 20 | |
| Coke on hand, | 2,549 70 | |
| Tar on hand, | 2,766 54 | |
| Enrichers on hand, | 3,260 27 | |
| Purifying materials on hand, | 1,279 87 | |
| Other gas materials on hand, | 55,025 31 | |
| Stoves on hand, | 3,080 86 | |
| Gas fixtures on hand, | 5,348 44 | |
| Gas tools and implements, | 14,682 73 | |
| Ammoniacal liquor on hand, | 741 81 | |
| Stable and garage equipment, | 16,306 59 | |
| Office furniture, | 16,586 51 | |
| Investments (real estate), | 2,900 00 | |
| Investments (property abandoned), | 13,489 18 | |
| | <hr/> | 429,546 53 |
| Total assets as per books of the company, | | \$3,206,514 63 |

LIABILITIES.

| | |
|----------------------------------|----------------|
| Capital stock, common, | \$2,085,500 00 |
| Notes payable, | 475,000 00 |
| Unpaid bills, | 32,476 38 |
| Deposits by customers, | 10,735 00 |

| | |
|---|------------|
| Interest accrued but not due, | \$2,232 07 |
| Premium realized on stock issues, | 435,163 62 |
| Depreciation reserve, | 39,889 36 |
| Other reserves, | 46,496 11 |
| Amounts due from the company, not included above, | 3,341 91 |

| | |
|--|-----------------|
| Total liabilities as per books of the company, | \$3,130,834. 45 |
| Profit and loss balance, | 75,680 18 |

| | |
|--------------------------|----------------|
| Total credits, | \$3,206,514 63 |
|--------------------------|----------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| At works, | \$289,064 70 | |
| For gas bought, | 780 56 | |
| distribution, | 69,331 92 | |
| management, | 52,699 71 | |
| taxes, | 70,663 52 | |
| incidentals, | 9,799 64 | |
| | <hr/> | |
| | \$492,340 05 | |
| Income from sale of gas, | | \$676,539 50 |
| residuals, | | 44,201 36 |
| other sources, | | 853 79 |
| Balance to profit and loss, | 229,254 60 | |
| | <hr/> | |
| | \$721,594 65 | \$721,594 65 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$62,202 90 |
| Balance of manufacturing account, | | 229,254 60 |
| Interest received, | | 1,856 69 |
| Rents, | | 92 69 |
| Other items of income, | | 4,916 66 |
| Interest paid, | \$18,554 04 | |
| Dividends declared, | 166,840 00 | |
| Depreciation reserve, | 34,712 03 | |
| Other items, | 2,537 29 | |
| Balance June 30, 1916, | 75,680 18 | |
| | <hr/> | |
| | \$298,323 54 | \$298,323 54 |

MANCHESTER ELECTRIC COMPANY.

ASSETS.

| | |
|---|--------------|
| Electric plant: | |
| Lands and buildings, | \$14,793 76 |
| Electric plant, | 7,990 00 |
| Underground conduits, wires and cables, | 149,488 08 |
| Transformers, | 7,671 29 |
| Meters, | 6,527 22 |
| Street lamps and fixtures, | 36,329 49 |
| | <hr/> |
| | \$222,799 84 |

Other assets:

| | | |
|--|------------|--------------------|
| Cash, | \$4,291 22 | |
| Due for electricity, | 5,567 28 | |
| Sundry accounts due the company, | 470 28 | |
| Other electric materials and supplies on hand, | 3 85 | |
| Stable and garage equipment, | 416 60 | |
| Office furniture, | 100 00 | |
| | | <u>\$10,849 23</u> |

Total assets as per books of the company, \$233,649 07

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$205,800 00 |
| Unpaid bills, | 1,823 91 |
| Depreciation reserve, | 22,380 00 |
| Taxes accrued, | 1,500 00 |

Total liabilities as per books of the company, \$231,503 91

Profit and loss balance, 2,145 16

Total credits, \$233,649 07

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|--------------------|--------------------|
| At station, | \$50 00 | |
| For current bought, | 14,984 62 | |
| distribution, | 840 04 | |
| management, | 5,381 13 | |
| taxes, | 2,674 62 | |
| incidentals, | 459 71 | |
| | <u>\$24,390 12</u> | |
| Income from sale of electricity, | | \$44,385 54 |
| Balance to profit and loss, | 19,995 42 | |
| | <u>\$44,385 54</u> | <u>\$44,385 54</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$6,208 72 |
| Balance of manufacturing account, | | 19,995 42 |
| Interest received, | | 276 28 |
| Jobbing, | | 582 84 |
| Dividends declared, | \$20,580 00 | |
| Depreciation reserve, | 4,280 00 | |
| Other items, | 58 10 | |
| Balance June 30, 1916, | 2,145 16 | |
| | <u>\$27,063 26</u> | <u>\$27,063 26</u> |

MARION GAS COMPANY.

(See SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.)

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Electric plant:

| | |
|--------------------------------|-------------|
| Lands and buildings, | \$32,356 96 |
| Steam plant, | 60,848 72 |
| Electric plant, | 69,031 38 |
| Overhead lines, | 275,484 68 |
| Transformers, | 22,888 97 |
| Meters, | 27,599 95 |

\$488,210 66

Other assets:

| | |
|--|------------|
| Work in process, | \$1,597 16 |
| Cash, | 18,807 49 |
| Notes receivable, | 3,000 00 |
| Due for electricity, | 13,955 98 |
| Sundry accounts due the company, | 36,739 52 |
| Electric fuel on hand, | 3,590 45 |
| Motors on hand, | 997 75 |
| Electric fixtures on hand, | 1,321 15 |
| Other electric materials and supplies on hand, | 1,550 27 |
| Stable and garage equipment, | 2,310 44 |
| Office furniture, | 5,640 76 |
| Reserve fund, | 25,331 23 |
| Prepaid interest, | 591 03 |
| Prepaid taxes, | 43 92 |
| Insurance, | 928 47 |
| Investments (real estate), | 2,068 78 |

118,474 40

Total assets as per books of the company, \$606,685 06

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$327,500 00 |
| Notes payable, | 133,413 00 |
| Unpaid bills, | 9,907 28 |
| Deposits by customers, | 308 81 |
| Unpaid dividends, | 8,187 50 |
| Interest accrued but not due, | 581 69 |
| Premium realized on stock issues, | 76,500 00 |
| Taxes accrued not due, | 4,483 94 |
| Miscellaneous profits, | 3,461 23 |

Total liabilities as per books of the company, \$564,343 45
Profit and loss balance, 42,341 61

Total credits, \$606,685 06

MANUFACTURING ACCOUNT.

Operating expenses:

| | |
|-------------------------------|-------------|
| At station, | \$10,209 10 |
| For current bought, | 38,431 78 |
| distribution, | 8,465 46 |
| management, | 5,469 52 |

Dr.

Cr.

Operating expenses — *Concluded.*

| | DR. | CR. |
|--|--------------|--------------|
| For taxes, | \$15,504 38 | |
| incidentals, | 963 32 | |
| | <hr/> | |
| | \$79,043 56 | |
| Income from sale of electricity, | | \$136,549 54 |
| Balance to profit and loss, | 57,505 98 | |
| | <hr/> | <hr/> |
| | \$136,549 54 | \$136,549 54 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$42,420 77 |
| Balance of manufacturing account, | | 57,505 98 |
| Interest received, | | 1,764 83 |
| Rents, | | 435 75 |
| Jobbing, | | 1,552 04 |
| Other items of income, | | 117 88 |
| Interest paid, | \$7,010 78 | |
| Dividends declared, | 32,750 00 | |
| Construction charged off, | 3,448 82 | |
| Depreciation, | 13,870 00 | |
| Reserve fund, | 1,552 04 | |
| Other items, | 2,824 00 | |
| Balance June 30, 1916, | 42,341 61 | |
| | <hr/> | <hr/> |
| | \$103,797 25 | \$103,797 25 |

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Gas plant:

| | | |
|------------------------------------|-------------|--------------|
| Lands and buildings, | \$35,342 22 | |
| Machinery and equipment, | 75,971 59 | |
| Mains, | 220,712 93 | |
| Services, | 82,433 86 | |
| Meters, | 34,177 98 | |
| | <hr/> | |
| | | \$448,638 58 |

Other assets:

| | | |
|--|-----------|-----------|
| Work in process, | \$285 78 | |
| Other permanent structures, | 209 53 | |
| Cash, | 7,885 81 | |
| Due for gas, | 9,902 17 | |
| Sundry accounts due the company, | 9,323 99 | |
| Gas coal on hand, | 945 15 | |
| Other gas materials on hand, | 6,598 66 | |
| Stoves, | 16,961 28 | |
| Gas tools and implements, | 2,820 89 | |
| Gas arcs, | 259 56 | |
| Office furniture, | 2,294 37 | |
| Reserve fund, | 8,365 00 | |
| Interest prepaid, | 116 03 | |
| Insurance, | 60 58 | |
| Taxes prepaid, | 24 48 | |
| | <hr/> | |
| | | 66,053 28 |

Total assets as per books of the company, \$514,691 86

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$247,000 00 |
| Bonds issued, | 8,000 00 |
| Notes payable, | 210,000 00 |
| Unpaid bills, | 7,352 24 |
| Deposits by customers, | 602 37 |
| Interest accrued but not due, | 3,150 40 |
| Reserves, | 6,175 00 |
| Taxes accrued not due, | 2,034 69 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$484,314 70 |
| Profit and loss balance, | 30,377 16 |

| | |
|--------------------------|--------------|
| Total credits, | \$514,691 86 |
|--------------------------|--------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|--------------------------|-------------|
| At works, | \$2,471 82 | |
| For gas bought, | 27,268 61 | |
| distribution, | 4,205 59 | |
| management, | 2,748 23 | |
| taxes, | 8,218 91 | |
| incidentals, | 466 76 | |
| | <hr/> | |
| | \$45,379 92 ^a | |
| Income from sale of gas, | | \$75,678 72 |
| other sources, | | 2,877 89 |
| Balance to profit and loss, | 33,176 69 | |
| | <hr/> | <hr/> |
| | \$78,556 61 | \$78,556 61 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$30,640 11 |
| Balance of manufacturing account, | | 33,176 69 |
| Interest received, | | 1,047 16 |
| Rents, | | 12 75 |
| Jobbing, | | 1,879 35 |
| Reserve for dividend, | | 6,175 00 |
| Interest paid, | \$10,615 71 | |
| Dividends declared, | 17,290 00 | |
| Depreciation, | 6,090 00 | |
| Carried to reserve for dividend, | 6,175 00 | |
| Other items, | 2,383 19 | |
| Balance June 30, 1916, | 30,377 16 | |
| | <hr/> | <hr/> |
| | \$72,931 06 | \$72,931 06 |

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

| | |
|--------------------------------------|------------|
| Building and equipment, | \$5,823 19 |
| Electric plant, | 15,156 66 |
| Overhead lines, | 90,594 61 |
| Transformers, | 7,106 57 |
| Meters, | 10,377 68 |
| Street lamps and fixtures, | 7,996 57 |

\$137,055 28

Other assets:

| | |
|--|------------|
| Cash, | \$1,169 21 |
| Due for electricity, | 4,935 28 |
| Sundry accounts due the company, | 2,643 63 |
| Motors on hand, | 2,726 47 |
| Arc lamps, | 43 00 |
| Electric tools and implements, | 779 64 |
| Other electric materials and supplies on hand, | 11,994 64 |
| Stable and garage equipment, | 414 25 |
| Office furniture, | 720 05 |
| Investments (real estate), | 12,822 16 |

38,248 33

Total assets as per books of the company, \$175,303 61

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$40,000 00 |
| Bonds issued, | 40,000 00 |
| Notes payable, | 69,300 00 |
| Unpaid bills, | 3,808 94 |
| Deposits by customers, | 869 00 |
| Unpaid dividends, | 400 00 |
| Interest accrued but not due, | 186 82 |
| Amounts due from the company, not included above, | 18,398 22 |

Total liabilities as per books of the company, \$172,962 98

Profit and loss balance, 2,340 63

Total credits, \$175,303 61

MANUFACTURING ACCOUNT.

Operating expenses:

| | |
|-------------------------------|-----------|
| At station, | \$7 30 |
| For current bought, | 19,796 46 |
| distribution, | 3,688 00 |
| management, | 7,758 50 |
| taxes, | 1,856 87 |
| incidentals, | 476 19 |

\$33,583 32

Income from sale of electricity, \$46,754 39

 other sources, 547 08

Balance to profit and loss, 13,718 15

\$47,301 47

\$47,301 47

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$2,459 75 |
| Balance of manufacturing account, | | 13,718 15 |
| Interest received, | | 12 69 |
| Rents, | | 1,074 50 |
| Jobbing, | | 19 02 |
| Other items of income, | | 22 00 |
| Interest paid, | \$4,930 75 | |
| Dividends declared, | 4,000 00 | |
| Depreciation, | 5,000 00 | |
| Other items, | 1,034 73 | |
| Balance June 30, 1916, | 2,340 63 | |
| | <u>\$17,306 11</u> | <u>\$17,306 11</u> |

MILFORD GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|------------|--------------|
| Gas plant: | | |
| Lands, | \$5,084 00 | |
| Buildings, | 12,753 23 | |
| Machinery and equipment, | 19,668 50 | |
| Holders, | 10,195 00 | |
| Mains, | 55,440 56 | |
| Services, | 4,146 38 | |
| Meters, | 8,110 09 | |
| | <u></u> | \$115,397 76 |
| Other assets: | | |
| Cash, | \$1,670 71 | |
| Due for gas, | 3,816 39 | |
| Sundry accounts due the company, | 2,650 01 | |
| Gas coal on hand, | 3,260 34 | |
| Coke on hand, | 1,190 00 | |
| Tar on hand, | 479 75 | |
| Enrichers on hand, | 27 00 | |
| Other gas materials on hand, | 3,840 22 | |
| Gas tools and implements, | 505 18 | |
| Stable and garage equipment, | 364 80 | |
| Office furniture, | 738 46 | |
| | <u></u> | \$18,542 86 |
| Total assets as per books of the company, | | \$133,940 62 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$72,300 00 |
| Notes payable, | 54,600 00 |
| Unpaid bills, | 192 14 |
| Deposits by customers, | 1,310 00 |
| Unpaid dividends, | 361 50 |
| Interest accrued but not due, | 30 85 |
| Amounts due from the company, not included above, | 752 84 |
| Total liabilities as per books of the company, | \$129,547 33 |
| Profit and loss balance, | 4,393 29 |
| Total credits, | \$133,940 62 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| At works, | \$18,248 30 | |
| For distribution, | 1,837 80 | |
| management, | 6,033 16 | |
| taxes, | 2,163 49 | |
| incidentals, | 593 86 | |
| | <hr/> | |
| | \$28,876 61 | |
| Income from sale of gas, | | \$29,060 71 |
| residuals, | | 6,657 56 |
| Balance to profit and loss, | 6,841 66 | |
| | <hr/> | <hr/> |
| | \$35,718 27 | \$35,718 27 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$5,066 05 |
| Balance of manufacturing account, | | 6,841 66 |
| Other items of income, | | 45 05 |
| Interest paid, | \$3,289 08 | |
| Dividends declared, | 2,169 00 | |
| Depreciation, | 1,900 00 | |
| Other items, | 201 39 | |
| Balance June 30, 1916, | 4,393 29 | |
| | <hr/> | <hr/> |
| | \$11,952 76 | \$11,952 76 |

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

| | |
|--|-------------|
| Electric plant: | |
| Lands, | \$4,500 00 |
| Buildings, | 3,739 09 |
| Steam plant, | 2,721 53 |
| Electric plant, | 4,050 30 |
| Overhead lines, | 14,447 06 |
| Transformers, | 2,197 85 |
| Meters, | 3,854 52 |
| Street lamps and fixtures, | 795 87 |
| | <hr/> |
| | \$36,306 22 |
| Other assets: | |
| Cash, | \$1,365 05 |
| Due for electricity, | 561 61 |
| Sundry accounts due the company, | 96 21 |
| Electric tools and implements, | 125 52 |
| Other electric materials and supplies on hand, | 230 05 |
| Office furniture, | 14 00 |
| Investments (real estate), | 500 00 |
| | <hr/> |
| | 2,892 44 |
| Total assets as per books of the company, | <hr/> |
| | \$39,198 66 |

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$15,000 00 |
| Bonds issued, | 12,000 00 |
| Notes payable, | 9,750 00 |
| Unpaid bills, | 401 21 |
| Unpaid dividends, | 150 00 |
| Interest accrued but not due, | 180 00 |
| <hr/> | |
| Total liabilities as per books of the company, | \$37,481 21 |
| Profit and loss balance, | 1,717 45 |
| <hr/> | |
| Total credits, | \$39,198 66 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Operating expenses: | | |
| For current bought, | \$1,606 20 | |
| distribution, | 1,195 87 | |
| management, | 1,460 77 | |
| taxes, | 434 19 | |
| incidentals, | 99 73 | |
| | <hr/> | |
| | \$4,796 76 | |
| Income from sale of electricity, | | \$7,421 41 |
| Balance to profit and loss, | 2,624 65 | |
| | <hr/> | <hr/> |
| | \$7,421 41 | \$7,421 41 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,557 70 |
| Balance of manufacturing account, | | 2,624 65 |
| Interest received, | | 8 60 |
| Rents, | | 72 00 |
| Jobbing, | | 31 35 |
| Other items of income, | | 61 42 |
| Interest paid, | \$1,286 68 | |
| Dividends declared, | 900 00 | |
| Depreciation, | 400 00 | |
| Other items, | 51 59 | |
| Balance June 30, 1916, | 1,717 45 | |
| | <hr/> | <hr/> |
| | \$4,355 72 | \$4,355 72 |

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NASHUA RIVER PAPER COMPANY.

(East Pepperell, to Sept. 15, 1915.)

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|------------|------------|
| At station, | \$227 50 | |
| For current bought, | 2,205 16 | |
| distribution, | 180 00 | |
| management, | 100 00 | |
| taxes, | 225 15 | |
| incidentals, | 52 88 | |
| | <hr/> | |
| | \$2,990 69 | |
| Income from sale of electricity, | | \$3,316 81 |
| Balance to profit and loss, | 326 12 | |
| | <hr/> | <hr/> |
| | \$3,316 81 | \$3,316 81 |

NATICK GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|-------------|--------------|
| Gas plant: | | |
| Lands and buildings, | \$28,537 62 | |
| Machinery and equipment, | 9,437 39 | |
| Mains and services, | 52,293 00 | |
| Meters, | 10,799 85 | |
| | <hr/> | \$101,067 86 |
| Other assets: | | |
| Office building, | \$5,380 34 | |
| Cash, | 588 00 | |
| Due for gas, | 2,599 57 | |
| Sundry accounts due the company, | 2,244 91 | |
| Other gas materials on hand, | 2,583 11 | |
| Gas tools and implements, | 540 00 | |
| Stable and garage equipment, | 146 74 | |
| Office furniture, | 449 50 | |
| Reserve fund, | 1,477 63 | |
| Investments (real estate), | 5,702 44 | |
| | <hr/> | 21,712 24 |
| Total assets as per books of the company, | | \$122,780 10 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$59,600 00 |
| Notes payable, | 46,500 00 |
| Unpaid bills, | 3,029 07 |
| Deposits by customers, | 112 00 |
| Other reserves, | 1,477 63 |
| | <hr/> |
| Total liabilities as per books of the company, | \$110,718 70 |
| Profit and loss balance, | 12,061 40 |
| | <hr/> |
| Total credits, | \$122,780 10 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|-------------|-------------|
| Operating expenses: | | |
| At works, | \$382 51 | |
| For gas bought, | 13,047 43 | |
| distribution, | 2,967 48 | |
| management, | 2,229 17 | |
| taxes, | 1,949 77 | |
| incidentals, | 1,104 34 | |
| | <hr/> | |
| | \$21,680 70 | |
| Income from sale of gas, | | \$23,846 10 |
| other sources, | | 225 02 |
| Balance to profit and loss, | 2,390 42 | |
| | <hr/> | <hr/> |
| | \$24,071 12 | \$24,071 12 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$11,685 98 |
| Balance of manufacturing account, | | 2,390 42 |
| Interest received, | | 42 94 |
| Rents, | | 566 50 |
| Jobbing, | | 292 05 |
| Other items of income, | | 126 25 |
| Interest paid, | \$2,031 77 | |
| Depreciation, | 68 74 | |
| Reserve fund, | 342 94 | |
| Other items, | 599 29 | |
| Balance June 30, 1916, | 12,061 40 | |
| | <hr/> | <hr/> |
| | \$15,104 14 | \$15,104 14 |

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

| | | |
|---|--------------|----------------|
| Gas plant: | | |
| Lands and buildings, | \$288,513 08 | |
| Machinery, equipment and holders, | 457,963 73 | |
| Mains, | 527,540 14 | |
| Services, | 119,397 07 | |
| Meters, | 149,653 83 | |
| | <hr/> | \$1,543,067 85 |
| Electric plant: | | |
| Lands and buildings, | \$534,746 12 | |
| Steam plant, | 211,406 44 | |
| Electric plant, | 168,653 27 | |
| Overhead lines, | 566,678 65 | |
| Underground conduits, | 159,597 39 | |
| Underground wires and cables, | 291,730 58 | |
| Transformers, | 57,666 30 | |
| Meters, | 54,637 10 | |
| Street lamps and fixtures, | 14,780 14 | |
| | <hr/> | 2,059,895 99 |

Other assets:

| | | |
|---|--------------|---------------------|
| Office building, | \$203,352 78 | |
| Other permanent structures, | 215,782 64 | |
| Cash, | 13,083 37 | |
| Notes receivable, | 3,387 69 | |
| Due for gas, | 22,944 32 | |
| Due for electricity, | 20,261 34 | |
| Sundry accounts due the company, | 27,651 82 | |
| Gas coal on hand, | 26,173 55 | |
| Coke on hand, | 655 00 | |
| Tar on hand, | 13,231 50 | |
| Enrichers on hand, | 5,273 44 | |
| Purifying materials on hand, | 2,539 00 | |
| Other gas materials on hand, | 42,936 72 | |
| Stoves, electric appliances, gas and electric fixtures on hand, | 20,570 02 | |
| Gas tools and implements, | 4,882 05 | |
| Electric fuel on hand, | 3,046 40 | |
| Motors on hand, | 22,652 26 | |
| Electric tools and implements, | 5,977 68 | |
| Other electric materials and supplies on hand, | 85,498 35 | |
| Stable and garage equipment, | 23,272 58 | |
| Office furniture, | 6,131 32 | |
| Investments, securities, | 31,031 25 | |
| | | <u>\$800,335 08</u> |

Total assets as per books of the company, \$4,403,298 92

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,590,000 00 |
| Notes payable, | 1,185,000 00 |
| Unpaid bills, | 36,353 68 |
| Deposits by customers, | 33,239 23 |
| Unpaid dividends, | 47,700 00 |
| Interest due but not paid, | 4,778 07 |
| Interest accrued but not due, | 1,165 91 |
| Premium realized on stock issues, | 745,270 95 |
| Depreciation reserve, | 183,813 93 |
| Other reserves, | 28,873 95 |
| Accrued taxes, | 45,161 66 |

Total liabilities as per books of the company, \$3,901,357 38

Profit and loss balance, 501,941 54

Total credits, \$4,403,298 92

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|-----------------------------|---------------------|-----|
| At works, | \$226,628 07 | |
| For distribution, | 76,252 94 | |
| management, | 32,580 38 | |
| taxes, | 47,625 18 | |
| incidentals, | 8,840 19 | |
| | <u>\$391,926 76</u> | |

| Operating expenses (electric): | Dr. | Cr. |
|-------------------------------------|----------------|----------------|
| At station, | \$111,973 46 | |
| For distribution, | 72,442 09 | |
| management, | 33,141 03 | |
| taxes, | 47,625 17 | |
| incidentals, | 6,428 23 | |
| | <hr/> | |
| | \$271,609 98 | |
| Income from sale of gas, | | \$533,131 92 |
| residuals, | | 32,266 38 |
| other sources (gas), | | 3,080 37 |
| sale of electricity, | | 436,474 45 |
| other sources (electric), | | 652 00 |
| Balance to profit and loss: | | |
| Gas, | 176,551 91 | |
| Electric, | 165,516 47 | |
| | <hr/> | <hr/> |
| | \$1,005,605 12 | \$1,005,605 12 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$488,933 61 |
| Balance of gas manufacturing account, | | 176,551 91 |
| Balance of electric manufacturing account, | | 165,516 47 |
| Interest received, | | 1,620 00 |
| Rents, | | 1,552 93 |
| Jobbing, | | 13,326 97 |
| Other items of income, | | 45 88 |
| Interest paid, | \$44,882 43 | |
| Dividends declared, | 214,650 00 | |
| Depreciation fund, | 75,000 00 | |
| Reserve for pensions, | 4,800 00 | |
| Other items, | 6,273 80 | |
| Balance June 30, 1916, | 501,941 54 | |
| | <hr/> | <hr/> |
| | \$847,547 77 | \$847,547 77 |

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

| | | |
|--------------------------------------|-------------|--------------|
| Gas plant: | | |
| Lands and buildings, | \$3,620 40 | |
| Machinery and equipment, | 117,302 13 | |
| Mains, | 45,781 82 | |
| Meters, | 11,427 93 | |
| | <hr/> | \$178,132 28 |
| Electric plant: | | |
| Lands and buildings, | \$36,737 48 | |
| Steam plant, | 86,738 42 | |
| Electric plant, | 46,569 77 | |
| Overhead lines, | 66,510 92 | |
| Transformers, | 18,000 22 | |
| Meters, | 14,271 53 | |
| Street lamps and fixtures, | 11,573 75 | |
| | <hr/> | 280,402 09 |

Other assets:

| | | |
|---|-------------|---------------------|
| Work in process, | \$64,445 13 | |
| Cash, | 1,359 57 | |
| Due for gas, | 5,203 48 | |
| Due for electricity, | 8,252 78 | |
| Sundry accounts due the company, | 3,929 57 | |
| Gas coal on hand, | 4,345 70 | |
| Coke on hand, | 921 50 | |
| Tar on hand, | 1,147 15 | |
| Other gas materials on hand, | 487 52 | |
| Stoves on hand, | 861 32 | |
| Gas meters on hand, | 551 66 | |
| Electric fuel on hand, | 776 47 | |
| Electric meters and transformers on hand, | 895 47 | |
| Other materials and supplies on hand, | 6,390 56 | |
| Stable and garage equipment, | 1,435 33 | |
| Office furniture, | 3,357 86 | |
| Insurance and interest, | 1,867 19 | |
| Investments (securities), | 2,205 00 | |
| | | <u>\$108,433 26</u> |

Total assets as per books of the company, \$566,967 93

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$285,000 00 |
| Notes payable, | 160,000 00 |
| Unpaid bills, | 12,090 53 |
| Deposits by customers, | 1,655 00 |
| Unpaid dividends, | 5,700 00 |
| Interest accrued but not due, | 562 50 |
| Depreciation reserve, | 91,957 49 |
| Amounts due from the company, not included above, | 1,164 12 |

Total liabilities as per books of the company, \$558,129 64

Profit and loss balance, 8,837 99

Total credits, \$566,967 63

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|-------------------------------------|--------------------|-------------|
| At works, | \$33,333 78 | |
| For distribution, | 3,236 70 | |
| management, | 6,052 04 | |
| taxes, | 4,469 33 | |
| incidentals, | 1,043 19 | |
| | <u>\$48,135 04</u> | |
| Operating expenses (electric): | | |
| At station, | \$21,873 07 | |
| For distribution, | 5,303 54 | |
| management, | 9,879 37 | |
| taxes, | 6,804 67 | |
| incidentals, | 1,021 76 | |
| | <u>44,882 41</u> | |
| Income from sale of gas, | | \$45,560 37 |
| residuals, | | 10,018 66 |
| sale of electricity, | | 68,758 87 |
| other sources (electric), | | 1,171 20 |

| Balance to profit and loss: | Dr. | Cr. |
|-----------------------------|--------------|--------------|
| Gas, | \$7,443 99 | |
| Electric, | 25,047 66 | |
| | <hr/> | <hr/> |
| | \$125,509 10 | \$125,509 10 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$106,194 18 |
| Balance of gas manufacturing account, | | 7,443 99 |
| Balance of electric manufacturing account, | | 25,047 66 |
| Rents, | | 99 50 |
| Jobbing, | | 554 66 |
| Other items of income, | | 1,982 64 |
| Interest paid, | \$3,438 46 | |
| Dividends declared, | 22,800 00 | |
| Depreciation fund, | 91,957 49 | |
| Dividend declared in June, 1915, paid in July, 1915, | 5,700 00 | |
| Other items, | 8,588 69 | |
| Balance June 30, 1916, | 8,837 99 | |
| | <hr/> | <hr/> |
| | \$141,322 63 | \$141,322 63 |

NEW ENGLAND POWER COMPANY.

PROFIT AND LOSS ACCOUNT TO APRIL 27, 1916.¹

| | Dr. | Cr. |
|-----------------------------------|--------------|--------------|
| Interest received, | | \$28,662 33 |
| Rents, | | 467,912 14 |
| Interest paid, | \$182,695 57 | |
| Dividends declared, | 212,500 00 | |
| Other items, | 46,972 24 | |
| Balance April 27, 1916, | 54,406 66 | |
| | <hr/> | <hr/> |
| | \$496,574 47 | \$496,574 47 |

NEW ENGLAND POWER COMPANY.

ASSETS.

| | |
|---|-----------------|
| Electric plant: | |
| Lands, flowage rights, etc., | \$3,933,201 51 |
| Buildings, | 666,095 91 |
| Reservoirs, dams and canals, | 2,388,601 64 |
| Steam plant, | 36,094 72 |
| Electric plant, | 1,146,455 46 |
| Hydraulic plant equipment, | 252,823 67 |
| Overhead lines, | 2,239,320 12 |
| Auxiliary equipment, | 175,332 72 |
| Underground wires and cables, | 22,756 99 |
| Transformers and meters, | 121,849 78 |
| Somerset reservoir, | 1,131,819 92 |
| Work in process, | 133,500 61 |
| | <hr/> |
| | \$12,247,853 05 |

¹ Merged with the Connecticut River Transmission Company on April 27, 1916.

Other assets:

| | | |
|---|--------------|-----------------------|
| Cash, | \$476,248 40 | |
| Due for electricity, | 212,231 65 | |
| Sundry accounts due the company, | 453,750 55 | |
| Electric fuel on hand, | 15,909 86 | |
| Other electric materials and supplies on hand, | 4,085 93 | |
| Deferred charges, customers' accounts, | 50,461 90 | |
| Prepaid accounts, | 17,258 17 | |
| Investments, real estate mortgages, | 1,000 00 | |
| Investments, Connecticut River Power Company, New Hampshire, 6 per cent. 5 year coupon notes, | 486,000 00 | |
| | | <u>\$1,716,946 46</u> |
| Total assets as per books of the company, | | \$13,964,799 51 |

LIABILITIES.

| | | |
|--|----------------|------------------------|
| Capital stock, common, | \$3,500,000 00 | |
| Capital stock, preferred, | 3,414,000 00 | |
| Bonds issued, | 5,985,000 00 | |
| Coupon notes, | 700,000 00 | |
| Unpaid bills, | 94,898 40 | |
| Unpaid dividends, | 162,610 00 | |
| Interest accrued but not due, | 7,000 00 | |
| Depreciation reserve, | 28,801 44 | |
| Other reserves, | 27,089 33 | |
| Taxes accrued not due, | 21,744 20 | |
| | | <u>\$13,941,143 37</u> |
| Total liabilities as per books of the company, | | 23,656 14 |
| Profit and loss balance, | | <u>\$13,964,799 51</u> |
| Total credits, | | \$13,964,799 51 |

MANUFACTURING ACCOUNT FROM APRIL 27, 1916.

| Operating expenses: | Dr. | Cr. |
|--|---------------------|---------------------|
| At station, | \$23,338 73 | |
| For current bought, | 98,337 00 | |
| distribution, | 10,217 04 | |
| management, | 7,966 92 | |
| taxes, | 11,100 00 | |
| incidentals, | 2,342 62 | |
| | <u>\$153,302 31</u> | |
| Income from sale of electricity, | | \$305,155 27 |
| other sources, | | 2,711 08 |
| Balance to profit and loss, | 154,564 04 | |
| | <u>\$307,866 35</u> | <u>\$307,866 35</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-----|--------------|
| Balance of manufacturing account, | | \$154,564 04 |
| Interest received, | | 6,275 31 |
| Rents, | | 142 69 |
| Profit and loss New England Power Company, | | 54,406 66 |

| | DR. | CR. |
|----------------------------------|--------------|--------------|
| Interest paid, | \$57,872 56 | |
| Dividends declared, | 126,210 00 | |
| Depreciation reserve, | 7,650 00 | |
| Balance June 30, 1916, | 23,656 14 | |
| | <hr/> | <hr/> |
| | \$215,388 70 | \$215,388 70 |

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Gas plant:

| | | |
|---|-------------|----------------|
| Lands and buildings, | \$98,726 95 | |
| Machinery and equipment, | 134,279 48 | |
| Purchase of gas department, Waltham Gas Light Company, | 490,063 48 | |
| Mains, | 612,305 83 | |
| Services, | 36,887 85 | |
| Meters, | 104,823 75 | |
| | <hr/> | \$1,477,087 34 |

Other assets:

| | | |
|--|-------------|------------|
| Cash, | \$12,405 61 | |
| Due for gas, | 26,213 22 | |
| Sundry accounts due the company, | 21,054 72 | |
| Gas coal on hand, | 11 58 | |
| Coke on hand, | 285 65 | |
| Enrichers on hand, | 2,262 88 | |
| Other gas materials on hand, | 78,165 61 | |
| Stoves and appliances, | 6,425 35 | |
| Stable and garage equipment, | 11,511 45 | |
| Office furniture, | 3,415 93 | |
| Insurance, | 1,250 13 | |
| Interest, | 3,818 51 | |
| | <hr/> | 166,820 64 |

Total assets as per books of the company, \$1,643,907 98

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$560,000 00 |
| Coupon notes, | 50,000 00 |
| Other notes payable, | 419,285 90 |
| Unpaid bills, | 67,799 34 |
| Deposits by customers, | 2,959 23 |
| Unpaid dividends, | 72 00 |
| Premium realized on stock issues, | 130,000 00 |
| Reserves, | 7,226 79 |
| Taxes accrued not due, | 4,577 02 |

Total liabilities as per books of the company, \$1,241,920 28

Profit and loss balance, 401,987 70

Total credits, \$1,643,907 98

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|-------------------------------------|--------------|--------------|
| At works, | \$13,826 11 | |
| For gas bought, | 269,687 57 | |
| distribution, | 70,482 01 | |
| management, | 41,805 11 | |
| taxes, | 26,480 73 | |
| incidentals, | 3,834 66 | |
| | <hr/> | |
| | \$426,116 19 | |
| Income from sale of gas, | | \$499,749 37 |
| other sources, | | 12,022 31 |
| Balance to profit and loss, | 85,655 49 | |
| | <hr/> | |
| | \$511,771 68 | \$511,771 68 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$394,146 50 |
| Balance of manufacturing account, | | 85,655 49 |
| Interest received, | | 1,642 41 |
| Rents, | | 4,364 93 |
| Jobbing, | | 5,912 95 |
| Interest paid, | \$16,665 29 | |
| Dividends declared, | 67,200 00 | |
| Depreciation, | 4,312 30 | |
| Other items, | 1,556 99 | |
| Balance June 30, 1916, | 401,987 70 | |
| | <hr/> | |
| | \$491,722 28 | \$491,722 28 |

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

| | | |
|--------------------------------------|-------------|--------------|
| Gas plant: | | |
| Lands, | \$13,780 11 | |
| Buildings, | 25,223 79 | |
| Machinery and equipment, | 51,858 56 | |
| Holders, | 37,912 78 | |
| Mains, | 67,949 26 | |
| Services, | 29,136 22 | |
| Meters, | 34,465 42 | |
| | <hr/> | |
| | | \$260,326 14 |
| Electric plant: | | |
| Lands, | \$13,486 18 | |
| Buildings, | 68,173 11 | |
| Reservoirs, dams and canals, | 15,000 00 | |
| Steam plant, | 97,416 42 | |
| Electric plant, | 49,205 33 | |
| Overhead lines, | 66,291 52 | |
| Underground conduits, | 650 06 | |
| Transformers, | 18,509 28 | |
| Meters, | 20,995 86 | |
| Street lamps and fixtures, | 11,814 62 | |
| | <hr/> | |
| | | 361,542 38 |

Other assets:

| | | |
|--|-----------|---------------------|
| Gas arc lamps, | \$277 10 | |
| Cash, | 780 61 | |
| Notes receivable, | 200 00 | |
| Due for gas, | 8,925 89 | |
| Due for electricity, | 13,596 85 | |
| Sundry accounts due the company, | 18,721 54 | |
| Gas coal on hand, | 2,373 12 | |
| Coke on hand, | 34 00 | |
| Enrichers on hand, | 1,431 75 | |
| Other gas materials on hand, | 10,520 92 | |
| Tools and implements, | 2,172 08 | |
| Electric fuel on hand, | 12,535 40 | |
| Motors on hand, | 6,524 07 | |
| Other electric materials and supplies on hand, | 15,346 80 | |
| Stable and garage equipment, | 3,415 62 | |
| Office furniture, | 2,837 06 | |
| Investments, securities, | 2,500 00 | |
| Investments, real estate, | 7,500 00 | |
| | | <u>\$109,692 81</u> |

Total assets as per books of the company, \$731,561 33

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$400,000 00 |
| Notes payable, | 143,000 00 |
| Unpaid bills, | 6,618 96 |
| Deposits by customers, | 3,292 85 |
| Unpaid dividends, | 18,000 00 |
| Interest accrued but not due, | 60 65 |
| Premium realized on stock issues, | 90,000 00 |
| Amounts due from the company, not included above, | 48,529 60 |

Total liabilities as per books of the company, \$709,502 06

Profit and loss balance, 22,059 27

Total credits, \$731,561 33

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|------------------------------------|--------------------|-------------|
| At works, | \$38,067 13 | |
| For distribution, | 9,563 62 | |
| management, | 12,000 40 | |
| taxes, | 4,960 23 | |
| incidentals, | 1,290 00 | |
| | <u>\$65,881 38</u> | |
| Operating expenses (electric): | | |
| At station, | \$49,648 12 | |
| For distribution, | 9,263 32 | |
| management, | 19,121 09 | |
| taxes, | 9,954 94 | |
| incidentals, | 3,277 36 | |
| | <u>91,264 83</u> | |
| Income from sale of gas, | | \$89,369 92 |
| residuals, | | 1,499 78 |
| sale of electricity, | | 156,893 64 |

| Balance to profit and loss: | Dr. | Cr. |
|-----------------------------|--------------|--------------|
| Gas, | \$24,988 32 | |
| Electric, | 65,628 81 | |
| | <hr/> | <hr/> |
| | \$247,763 34 | \$247,763 34 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$23,494 76 |
| Balance of gas manufacturing account, | | 24,988 32 |
| Balance of electric manufacturing account, | | 65,628 81 |
| Interest received, | | 239 37 |
| Rents, | | 944 80 |
| Jobbing, | | 2,270 38 |
| Other items of income, | | 1,438 45 |
| Interest paid, | \$9,718 03 | |
| Dividends declared, | 72,000 00 | |
| Depreciation, | 10,500 00 | |
| Other items, | 4,727 59 | |
| Balance June 30, 1916, | 22,059 27 | |
| | <hr/> | <hr/> |
| | \$119,004 89 | \$119,004 89 |

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

| | | |
|--|------------|--------------|
| Electric plant: | | |
| Lands, | \$4,648 30 | |
| Buildings, | 39,122 80 | |
| Steam plant, | 66,437 64 | |
| Electric plant, | 27,684 75 | |
| Overhead lines, | 96,844 46 | |
| Underground conduits, | 3,992 98 | |
| Underground wires and cables, | 1,480 95 | |
| Transformers, | 13,626 14 | |
| Meters, | 17,229 18 | |
| Street lamps and fixtures, | 8,307 14 | |
| | <hr/> | \$279,374 34 |
| Other assets: | | |
| Cash, | \$7,354 93 | |
| Due for electricity, | 10,233 64 | |
| Sundry accounts due the company, | 4,634 71 | |
| Electric fuel on hand, | 5,647 25 | |
| Electric tools and implements, | 536 16 | |
| Other electric materials and supplies on hand, | 9,088 38 | |
| Stable and garage equipment, | 1,478 96 | |
| Office furniture, | 901 16 | |
| | <hr/> | 39,875 19 |
| Total assets as per books of the company, | | \$319,249 53 |

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$117,400 00 |
| Bonds issued, | 78,000 00 |
| Notes payable, | 30,500 00 |
| Unpaid bills, | 3,869 26 |

| | |
|--|--------------|
| Deposits by customers, | \$1,202 00 |
| Interest accrued but not due, | 21 47 |
| Depreciation reserve, | 2,540 85 |
| <hr/> | |
| Total liabilities as per books of the company, | \$233,533 58 |
| Profit and loss balance, | 85,715 95 |
| <hr/> | |
| Total credits, | \$319,249 53 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|--------------|--------------|
| At station, | \$32,192 73 | |
| For distribution, | 7,413 03 | |
| management, | 18,445 47 | |
| taxes, | 5,766 64 | |
| incidentals, | 2,258 17 | |
| | <hr/> | |
| | \$66,076 04 | |
| Income from sale of electricity, | | \$119,819 33 |
| other sources, | | 1,896 96 |
| Balance to profit and loss, | 55,640 25 | |
| | <hr/> | |
| | \$121,716 29 | \$121,716 29 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$85,543 79 |
| Balance of manufacturing account, | | 55,640 25 |
| Interest received, | | 524 53 |
| Jobbing, | | 678 39 |
| Interest paid, | \$5,803 96 | |
| Dividends declared, | 43,438 00 | |
| Depreciation, | 6,400 00 | |
| Other items, | 1,029 05 | |
| Balance June 30, 1916, | 85,715 95 | |
| | <hr/> | |
| | \$142,386 96 | \$142,386 96 |

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

| | |
|--|--------------|
| Gas plant: | |
| Lands, | \$12,538 57 |
| Buildings, | 19,228 87 |
| Machinery and equipment, | 18,562 90 |
| Holders, | 38,066 00 |
| Mains, | 78,466 10 |
| Services, | 7,853 48 |
| Meters, | 21,387 70 |
| | <hr/> |
| | \$196,103 62 |
| Other assets: | |
| Gas arc lamps, | \$291 50 |
| Cash, | 326 54 |
| Due for gas, | 6,320 80 |
| Sundry accounts due the company, | 5,698 83 |
| Gas coal on hand, | 4,430 69 |

Other assets — *Concluded.*

| | |
|--|-------------|
| Coke on hand, | \$612 00 |
| Tar on hand, | 904 01 |
| Enrichers on hand, | 406 23 |
| Other gas materials on hand, | 13,153 82 |
| Gas fixtures on hand, | 905 88 |
| Stable and garage equipment, | 988 00 |
| Office furniture, | 1,013 56 |
| Investments, real estate, | 6,344 56 |
| | <hr/> |
| | \$41,396 42 |

Total assets as per books of the company, \$237,500 04

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$155,675 00 |
| Notes payable, | 7,973 75 |
| Unpaid bills, | 2,198 75 |
| Deposits by customers, | 1,228 50 |
| Unpaid dividends, | 1,556 75 |
| Interest accrued but not due, | 22 52 |
| Premium realized on stock issues, | 21,751 25 |
| Depreciation reserve, | 16,510 68 |
| Amounts due from the company, | 12,841 48 |
| | <hr/> |

Total liabilities as per books of the company, \$219,758 68

Profit and loss balance, 17,741 36

Total credits, \$237,500 04

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|-------------|-------------|
| Operating expenses: | | |
| At works, | \$39,873 50 | |
| For distribution, | 5,805 81 | |
| management, | 13,545 67 | |
| taxes, | 5,434 35 | |
| incidentals, | 1,922 81 | |
| | <hr/> | |
| | \$66,582 14 | |
| Income from sale of gas, | | \$75,790 21 |
| residuals, | | 3,867 72 |
| other sources, | | 291 50 |
| Balance to profit and loss, | 13,367 29 | |
| | <hr/> | |
| | \$79,949 43 | \$79,949 43 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$13,687 09 |
| Balance of manufacturing account, | | 13,367 29 |
| Interest received, | | 172 29 |
| Rents, | | 1,571 67 |
| Jobbing, | | 665 97 |
| Other items of income, | | 189 62 |
| Interest paid, | \$3,726 40 | |
| Dividends declared, | 7,556 75 | |
| Other items, | 629 42 | |
| Balance June 30, 1916, | 17,741 36 | |
| | <hr/> | |
| | \$29,653 93 | \$29,653 93 |

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Gas plant:

| | | |
|---|-------------|-------------|
| Lands and buildings, | \$30,896 75 | |
| Machinery, equipment and holders, | 22,873 18 | |
| Mains, | 27,677 53 | |
| Services, | 2,294 98 | |
| Meters, | 7,066 08 | |
| | <hr/> | \$90,808 52 |

Other assets:

| | | |
|--|-------------|-----------|
| Cash, | \$32,372 54 | |
| Due for gas, | 4,064 98 | |
| Sundry accounts due the company, | 401 95 | |
| Gas coal on hand, | 2,676 50 | |
| Coke on hand, | 90 00 | |
| Tar on hand, | 585 00 | |
| Enrichers on hand, | 3,677 12 | |
| Purifying materials on hand, | 180 00 | |
| Other gas materials on hand, | 1,558 16 | |
| Stoves on hand, | 124 80 | |
| Office furniture, | 741 42 | |
| | <hr/> | 46,472 47 |

Total assets as per books of the company, \$137,280 99

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$68,100 00 |
| Unpaid bills, | 925 00 |
| Unpaid dividends, | 3,405 00 |

Total liabilities as per books of the company, \$72,430 00
 Profit and loss balance, 64,850 99

Total credits, \$137,280 99

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|-------------|-------------|
| At works, | \$30,277 66 | |
| For distribution, | 2,575 74 | |
| management, | 5,426 95 | |
| taxes, | 3,182 98 | |
| incidentals, | 507 36 | |
| | <hr/> | |
| | \$41,970 69 | |
| Income from sale of gas, | | \$43,247 05 |
| residuals, | | 6,668 41 |
| other sources, | | 153 00 |
| Balance to profit and loss, | 8,097 77 | |
| | <hr/> | <hr/> |
| | \$50,068 46 | \$50,068 46 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$65,388 38 |
| Balance of manufacturing account, | | 8,097 77 |
| Interest received, | | 1,101 38 |
| Rents, | | 83 25 |
| Jobbing, | | 169 98 |
| Other items of income, | | 97 96 |
| Dividends declared, | \$6,810 00 | |
| Depreciation, | 3,155 35 | |
| Other items, | 122 38 | |
| Balance June 30, 1916, | 64,850 99 | |
| | <hr/> | <hr/> |
| | \$74,938 72 | \$74,938 72 |

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

ASSETS.

| | | |
|---|-------------|-------------|
| Electric plant: | | |
| Overhead lines, | \$45,955 71 | |
| Transformers, | 3,836 53 | |
| Meters, | 4,089 55 | |
| | <hr/> | \$53,881 79 |
| Other assets: | | |
| House wiring, | \$4,226 86 | |
| Work in process, | 367 66 | |
| Cash, | 8,258 67 | |
| Due for electricity, | 1,229 94 | |
| Sundry accounts due the company, | 1,085 40 | |
| Motors, | 1,528 48 | |
| Electric tools and implements, | 70 00 | |
| Office furniture, | 96 06 | |
| Insurance, | 27 80 | |
| Taxes prepared, | 4 00 | |
| | <hr/> | 16,894 87 |
| Total assets as per books of the company, | | \$70,776 66 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$60,000 00 |
| Notes payable, | 9,000 00 |
| Unpaid bills, | 799 88 |
| Interest accrued but not due, | 133 83 |
| Reserves, | 679 91 |
| Amounts due from the company, not included above, | 102 59 |
| | <hr/> |
| Total liabilities as per books of the company, | \$70,716 21 |
| Profit and loss balance, | 60 45 |
| | <hr/> |
| Total credits, | \$70,776 66 |

MANUFACTURING ACCOUNT.

| Operating expenses: | | Dr. | Cr. |
|----------------------------------|------------|--------------------|--------------------|
| For current bought, | \$6,198 79 | | |
| distribution, | 843 27 | | |
| management, | 925 83 | | |
| taxes, | 389 03 | | |
| incidentals, | 94 29 | | |
| | | \$8,451 21 | |
| Income from sale of electricity, | | | \$11,703 40 |
| other sources, | | | 358 82 |
| Balance to profit and loss, | | 3,611 01 | |
| | | <u>\$12,062 22</u> | <u>\$12,062 22</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|------------------------------------|-------------------|-------------------|
| Balance June 30, 1915, | | \$440 00 |
| Balance of manufacturing account, | | 3,611 01 |
| Interest received, | | 42 58 |
| Jobbing, | | 104 22 |
| Reserve for dividend (June, 1915), | | 600 00 |
| Interest paid, | \$279 16 | |
| Dividends declared, | 3,600 00 | |
| Reserve for dividend, | 600 00 | |
| Other items, | 258 20 | |
| Balance June 30, 1916, | 60 45 | |
| | <u>\$4,797 81</u> | <u>\$4,797 81</u> |

NORTH DANA ELECTRIC LIGHT COMPANY.

(A. W. Mason, Owner.)

MANUFACTURING ACCOUNT.

| Operating expenses: | | Dr. | Cr. |
|----------------------------------|----------|-------------------|-------------------|
| At station, | \$648 00 | | |
| For distribution, | 130 00 | | |
| management, | 25 00 | | |
| taxes, | 68 00 | | |
| incidentals, | 100 00 | | |
| | | \$971 00 | |
| Income from sale of electricity, | | | \$1,551 00 |
| Balance to profit and loss, | | 580 00 | |
| | | <u>\$1,551 00</u> | <u>\$1,551 00</u> |

NORTON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

| | | |
|-----------------|----------|-------------------|
| Electric plant: | | |
| Electric plant, | \$725 45 | |
| Overhead lines, | 5,235 58 | |
| Transformers, | 505 33 | |
| Meters, | 467 62 | |
| | | <u>\$6,933 98</u> |

Other assets:

| | | |
|---|----------|--------------------|
| Cash, | \$983 70 | |
| Due for electricity, | 581 96 | |
| | | <u>\$1,565 66</u> |
| Total assets as per books of the company, | | \$8,499 64 |
| Profit and loss balance, | | 4,357 50 |
| | | <u>\$12,857 14</u> |
| Total debits, | | \$12,857 14 |

LIABILITIES.

| | |
|--|--------------------|
| Capital stock, common, | \$5,000 00 |
| Notes payable, | 7,475 00 |
| Interest due but not paid, | 382 14 |
| | <u>\$12,857 14</u> |
| Total liabilities as per books of the company, | \$12,857 14 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|-------------------|-------------------|
| At station, | \$524 83 | |
| For distribution, | 139 66 | |
| management, | 147 97 | |
| taxes, | 85 10 | |
| incidentals, | 175 00 | |
| | <u>\$1,072 56</u> | |
| Income from sale of electricity, | | \$2,725 14 |
| Balance to profit and loss, | 1,652 58 | |
| | <u>\$2,725 14</u> | <u>\$2,725 14</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$944 85 |
| Balance of manufacturing account, | | 1,652 58 |
| Interest paid, | \$437 50 | |
| Depreciation, | 6,388 18 | |
| Other items, | 129 25 | |
| Balance June 30, 1916, | | 4,357 50 |
| | <u>\$6,954 93</u> | <u>\$6,954 93</u> |

NORWOOD GAS COMPANY.

ASSETS.

Gas plant:

| | |
|------------------------------------|---------------------|
| Lands and buildings, | \$18,828 63 |
| Machinery and equipment, | 22,523 72 |
| Mains, | 54,342 61 |
| Services, | 22,006 46 |
| Meters, | 12,827 67 |
| | <u>\$130,529 09</u> |

Other assets:

| | | |
|--|------------|--------------------|
| Gas arc lamps, | \$1,136 36 | |
| Other permanent structures, | 1,319 73 | |
| Cash, | 7,745 45 | |
| Due for gas, | 5,383 66 | |
| Sundry accounts due the company, | 4,090 64 | |
| Gas coal on hand, | 7,724 87 | |
| Coke on hand, | 1,140 49 | |
| Tar on hand, | 336 36 | |
| Enrichers on hand, | 130 97 | |
| Other gas materials on hand, | 3,956 94 | |
| Stoves and appliances, | 847 95 | |
| Gas tools and implements, | 539 54 | |
| Stable and garage equipment, | 387 33 | |
| Office furniture, | 997 60 | |
| Reserve fund, | 6,593 00 | |
| Taxes prepaid, | 12 18 | |
| Insurance, | 123 46 | |
| Interest prepaid, | 25 83 | |
| | | <u>\$42,492 36</u> |

Total assets as per books of the company, \$173,021 45

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$140,000 00 |
| Notes payable, | 5,000 00 |
| Unpaid bills, | 8,929 36 |
| Reserves, | 933 33 |
| Amounts due from the company, not included above, | 891 49 |

Total liabilities as per books of the company, \$155,754 18

Profit and loss balance, 17,267 27

Total credits, \$173,021 45

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|--------------------|--------------------|
| At works, | \$14,943 85 | |
| For distribution, | 1,904 92 | |
| management, | 2,422 64 | |
| taxes, | 2,120 62 | |
| incidentals, | 237 69 | |
| | <u>\$21,629 72</u> | |
| Income from sale of gas, | | \$33,023 13 |
| residuals, | | 3,145 24 |
| other sources, | | 547 53 |
| Balance to profit and loss, | 15,086 18 | |
| | <u>\$36,715 90</u> | <u>\$36,715 90</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-----|-------------|
| Balance June 30, 1915, | | \$17,183 73 |
| Balance of manufacturing account, | | 15,086 18 |
| Interest received, | | 794 27 |
| Jobbing, | | 698 61 |
| Reserve for dividend in June 1915, | | 933 33 |

| | Dr. | Cr. |
|----------------------------------|-------------|-------------|
| Interest paid, | \$95 03 | |
| Dividends declared, | 11,200 00 | |
| Depreciation, | 3,593 00 | |
| Reserve for dividend, | 933 33 | |
| Other items, | 1,607 49 | |
| Balance June 30, 1916, | 17,267 27 | |
| | <hr/> | <hr/> |
| | \$34,696 12 | \$34,696 12 |

OAK BLUFFS.

(See VINEYARD LIGHTING COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.

| | | |
|---|------------|----------------|
| Gas plant: | | |
| Lands, | \$8,212 01 | |
| Buildings, | 142,863 65 | |
| Machinery and equipment, | 87,840 24 | |
| Holders, | 140,216 70 | |
| Mains, | 556,156 31 | |
| Services, | 224,216 68 | |
| Meters, | 42,731 55 | |
| | <hr/> | \$1,202,237 14 |
| Other assets: | | |
| Gas arcs, | \$5,532 08 | |
| Other permanent structures, | 552 75 | |
| Cash, | 10,611 27 | |
| Due for gas, | 14,232 13 | |
| Sundry accounts due the company, | 18,830 06 | |
| Coal on hand, | 5,143 58 | |
| Tar on hand, | 35 57 | |
| Enrichers on hand, | 2,581 09 | |
| Purifying materials on hand, | 1,183 95 | |
| Stoves, etc., on hand, | 20,274 56 | |
| Stable and garage equipment, | 4,360 29 | |
| Office furniture, | 5,947 57 | |
| Prepaid accounts, | 1,172 31 | |
| | <hr/> | 90,457 21 |
| Total assets as per books of the company, | | \$1,292,694 35 |

LIABILITIES.

| | |
|-------------------------------------|--------------|
| Capital stock, common, | \$354,500 00 |
| Capital stock, preferred, | 354,500 00 |
| Bonds issued, | 338,000 00 |
| Notes payable, | 202,000 00 |
| Unpaid bills, | 901 16 |
| Deposits by customers, | 2,710 16 |
| Unpaid dividends, | 4,431 25 |

| | |
|--|----------------|
| Interest accrued but not due, | \$2,947 50 |
| Depreciation reserve, | 2,679 90 |
| Other reserves, | 5,374 25 |
| Taxes and water accrued not due, | 6,229 54 |
| New main payments, | 1,017 60 |
| <hr/> | |
| Total liabilities as per books of the company, | \$1,275,291 36 |
| Profit and loss balance, | 17,402 99 |
| <hr/> | |
| Total credits, | \$1,292,694 35 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| At works, | \$22,414 59 | |
| For distribution, | 10,915 42 | |
| management, | 8,054 91 | |
| taxes, | 11,008 06 | |
| incidentals, | 2,574 86 | |
| | <hr/> | |
| | \$54,967 84 | |
| Income from sale of gas, | | \$90,525 02 |
| other sources, | | 1,422 96 |
| Balance to profit and loss, | 36,980 14 | |
| | <hr/> | |
| | \$91,947 98 | \$91,947 98 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$16,917 75 |
| Balance of manufacturing account, | | 36,980 14 |
| Jobbing, | | 5,302 46 |
| Interest paid, | \$22,571 42 | |
| Dividends declared, | 17,725 00 | |
| Depreciation, | 232 70 | |
| Reserve fund, | 1,268 24 | |
| Balance June 30, 1916, | 17,402 99 | |
| | <hr/> | |
| | \$59,200 35 | \$59,200 35 |

OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| At works, | \$19,427 53 | |
| For distribution, | 744 73 | |
| management, | 751 70 | |
| taxes, | 671 35 | |
| incidentals, | 154 20 | |
| | <hr/> | |
| | \$21,749 51 | |
| Income from sale of gas, | | \$15,585 82 |
| residuals, | | 3,565 30 |
| Balance to profit and loss, | | 2,598 39 |
| | <hr/> | |
| | \$21,749 51 | \$21,749 51 |

DANIEL C. PARSONS.

(Pepperell.)

ASSETS.

| | | |
|---|-------------|-------------|
| Electric plant: | | |
| Overhead lines, | \$50,384 01 | |
| Transformers, | 1,805 28 | |
| Meters, | 1,481 18 | |
| | <hr/> | \$53,670 47 |
| Other assets: | | |
| Cash, | \$53 74 | |
| Due for electricity, | 517 79 | |
| Sundry accounts due the company, | 515 85 | |
| | <hr/> | 1,087 38 |
| Total assets as per books of the company, | | \$54,757 85 |
| Profit and loss balance, | | 48 64 |
| | | <hr/> |
| Total debits, | | \$54,806 49 |

LIABILITIES.

| | |
|--|-------------|
| Notes payable, | \$40,000 00 |
| Unpaid bills, | 14,806 49 |
| | <hr/> |
| Total liabilities as per books of the company, | \$54,806 49 |

MANUFACTURING ACCOUNT, SEPT. 15, 1915, TO JUNE 30, 1916.

| | | |
|--|------------|------------|
| Operating expenses: | Dr. | Cr. |
| For current bought, | \$2,288 76 | |
| distribution, | 391 53 | |
| management, | 242 02 | |
| taxes, | 150 00 | |
| | <hr/> | |
| | \$3,072 31 | |
| Income from sale of electricity, | | \$4,909 50 |
| Balance to profit and loss, | 1,837 19 | |
| | <hr/> | <hr/> |
| | \$4,909 50 | \$4,909 50 |

PROFIT AND LOSS ACCOUNT.

| | | |
|---|------------|------------|
| | Dr. | Cr. |
| Balance of manufacturing account, | | \$1,837 19 |
| Interest paid, | \$1,885 83 | |
| Balance June 30, 1916, | | 48 64 |
| | <hr/> | <hr/> |
| | \$1,885 83 | \$1,885 83 |

PITTSFIELD COAL GAS COMPANY.

ASSETS.

| | | |
|---|-------------|--------------|
| Gas plant: | | |
| Lands, | \$18,821 65 | |
| Buildings, | 29,327 49 | |
| Machinery and equipment, | 80,639 87 | |
| Holdings, | 77,115 00 | |
| Mains, | 205,500 74 | |
| Services, | 85,177 15 | |
| Meters, | 66,960 97 | |
| | | <hr/> |
| | | \$563,542 87 |
| Other assets: | | |
| Gas arc lamps, | \$6,899 82 | |
| Cash, | 2,567 91 | |
| Due for gas, | 18,535 65 | |
| Sundry accounts due the company, | 19,777 86 | |
| Gas coal on hand, | 2,379 61 | |
| Coke on hand, | 1,648 50 | |
| Tar on hand, | 1,069 63 | |
| Enrichers on hand, | 1,565 45 | |
| Purifying materials on hand, | 381 80 | |
| Other gas materials on hand, | 13,935 33 | |
| Stoves on hand, | 17,561 99 | |
| Gas fixtures on hand, | 15,160 34 | |
| Gas tools and implements, | 1,259 63 | |
| Stable and garage equipment, | 7,785 73 | |
| Investments, real estate, | 10,536 12 | |
| | | <hr/> |
| | | 121,063 37 |
| Total assets as per books of the company, | | <hr/> |
| | | \$684,608 24 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$396,000 00 |
| Notes payable, | 221,000 00 |
| Deposits by customers, | 2,670 01 |
| | <hr/> |
| Total liabilities as per books of the company, | \$619,670 01 |
| Profit and loss balance, | 64,938 23 |
| | <hr/> |
| Total credits, | \$684,608 24 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| At works, | \$92,478 72 | |
| For distribution, | 20,528 51 | |
| management, | 24,407 74 | |
| taxes, | 13,720 79 | |
| incidentals, | 4,198 00 | |
| | <hr/> | |
| | \$155,333 76 | |
| Income from sale of gas, | | \$204,245 68 |
| residuals, | | 3,615 27 |
| Balance to profit and loss, | 52,527 19 | |
| | <hr/> | <hr/> |
| | \$207,860 95 | \$207,860 95 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$63,498 70 |
| Balance of manufacturing account, | | 52,527 19 |
| Rents, | | 528 00 |
| Jobbing, | | 99 22 |
| Interest paid, | \$6,645 34 | |
| Dividends declared, | 31,680 00 | |
| Depreciation, | 10,858 87 | |
| Other items, | 2,530 67 | |
| Balance June 30, 1916, | 64,938 23 | |
| | <hr/> | <hr/> |
| | \$116,653 11 | \$116,653 11 |

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

| | | |
|--|-------------|--------------|
| Electric plant: | | |
| Lands, | \$41,067 28 | |
| Buildings, | 118,266 16 | |
| Steam heating plant, | 19,401 00 | |
| Steam plant, | 186,275 33 | |
| Electric plant, | 71,435 18 | |
| Tungsten lamps, | 3,138 98 | |
| Overhead lines, | 217,800 31 | |
| Underground conduits, | 22,765 54 | |
| Underground wires and cables, | 16,257 35 | |
| Transformers, | 51,450 36 | |
| Meters, | 61,023 85 | |
| Street lamps and fixtures, | 9,759 20 | |
| | <hr/> | \$818,640 54 |
| Other assets: | | |
| Cash, | \$9,956 36 | |
| Due for electricity and steam heat, | 22,157 89 | |
| Sundry accounts due the company, | 6,769 43 | |
| Electric fuel on hand, | 9,613 33 | |
| Motors on hand, | 26,932 64 | |
| Electric fixtures on hand, | 5,781 23 | |
| Electric tools and implements, | 974 42 | |
| Other electric materials and supplies on hand, | 16,501 50 | |
| Stable and garage equipment, | 12,566 02 | |
| Office furniture, | 3,477 12 | |
| | <hr/> | 114,729 94 |
| Total assets as per books of the company, | | \$933,370 48 |

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$375,000 00 |
| Bonds issued, | 150,000 00 |
| Notes payable, | 133,800 00 |
| Unpaid bills, | 11,758 07 |
| Deposits by customers, | 9,283 34 |

| | |
|--|--------------|
| Interest accrued but not due, | \$1,091 16 |
| Premium realized on stock issues, | 52,500 00 |
| Depreciation reserve, | 166,937 91 |
| <hr/> | |
| Total liabilities as per books of the company, | \$900,370 48 |
| Profit and loss balance, | 33,000 00 |
| <hr/> | |
| Total credits, | \$933,370 48 |

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------|--------------|
| At station, | \$78,109 97 | |
| For current bought, | 5,655 66 | |
| distribution, | 46,052 56 | |
| management, | 18,910 70 | |
| taxes, | 15,786 28 | |
| incidentals, | 9,647 47 | |
| | <hr/> | |
| | \$174,162 64 | |
| Income from sale of electricity, | | \$235,320 78 |
| other sources, | | 29,062 66 |
| Balance to profit and loss, | 90,220 80 | |
| | <hr/> | |
| | \$264,383 44 | \$264,383 44 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$33,000 00 |
| Balance of manufacturing account, | | 90,220 80 |
| Other items of income, | | 594 80 |
| Interest paid, | \$12,900 77 | |
| Dividends declared, | 37,500 00 | |
| Depreciation reserve, | 39,606 20 | |
| Other items, | 808 63 | |
| Balance June 30, 1916, | 33,000 00 | |
| | <hr/> | |
| | \$123,815 60 | \$123,815 60 |

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

| | |
|--|--------------|
| Electric plant: | |
| Lands and buildings, | \$41,295 03 |
| Steam plant, | 65,037 01 |
| Electric plant, | 45,388 96 |
| Overhead lines, | 241,046 23 |
| Underground wires and cables, | 20,758 38 |
| Transformers, | 24,741 60 |
| Meters, | 23,712 10 |
| | <hr/> |
| | \$461,979 31 |
| Other assets: | |
| Cash, | \$10,225 75 |
| Notes receivable, | 659 14 |
| Due for electricity, | 8,211 98 |
| Sundry accounts due the company, | 5,202 22 |
| Electric fuel on hand, | 174 77 |
| Electric tools and implements, | 4,133 25 |

Other assets — *Concluded.*

| | | |
|--|-------------|--------------|
| Other electric materials and supplies on hand, | \$18,715 49 | |
| Stable and garage equipment, | 4,574 64 | |
| Office furniture and supplies, | 2,409 89 | |
| Prepaid interest, | 329 68 | |
| Prepaid taxes, | 29 32 | |
| Insurance, | 784 72 | |
| Investments, securities, | 4,000 00 | |
| | | <hr/> |
| | | \$59,450 85 |
| Total assets as per books of the company, | | <hr/> |
| | | \$521,430 16 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$270,000 00 |
| Bonds issued, | 58,000 00 |
| Notes payable, | 160,000 00 |
| Unpaid bills, | 11,214 14 |
| Interest due but not paid, | 993 76 |
| Depreciation reserve, | 2,000 00 |
| Accrued insurance, taxes, etc., | 3,160 25 |
| | <hr/> |
| Total liabilities as per books of the company, | \$505,368 15 |
| Profit and loss balance, | 16,062 01 |
| | <hr/> |
| Total credits, | \$521,430 16 |

MANUFACTURING ACCOUNT.

| | | |
|--|--------------|--------------|
| Operating expenses: | DR. | CR. |
| At station, | \$25,238 62 | |
| For current bought, | 16,103 62 | |
| distribution, | 10,999 62 | |
| management, | 12,566 33 | |
| taxes, | 5,569 77 | |
| incidentals, | 2,234 48 | |
| | <hr/> | |
| | \$72,712 44 | |
| Income from sale of electricity, | | \$111,611 04 |
| Balance to profit and loss, | 38,898 60 | |
| | <hr/> | <hr/> |
| | \$111,611 04 | \$111,611 04 |

PROFIT AND LOSS ACCOUNT.

| | | |
|---|-------------|-------------|
| | DR. | CR. |
| Balance June 30, 1915, | | \$28,525 51 |
| Balance of manufacturing account, | | 38,898 60 |
| Interest received, | | 122 71 |
| Jobbing, | | 752 79 |
| Accrued dividends on stock sold, | | 431 26 |
| Interest paid, | \$10,635 23 | |
| Dividend declared prior to June 30, 1915, but not reported, | 3,600 00 | |
| Dividends declared, | 19,548 00 | |
| Construction charged off, | 4,435 63 | |
| Depreciation, | 12,450 00 | |
| Reserve for bad debts, | 2,000 00 | |
| Balance June 30, 1916, | 16,062 01 | |
| | <hr/> | <hr/> |
| | \$68,730 87 | \$68,730 87 |

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Gas plant:

| | |
|------------------------------------|-------------|
| Lands and buildings, | \$30,067 76 |
| Machinery and equipment, | 40,244 98 |
| Mains, | 79,469 36 |
| Services, | 26,675 19 |
| Meters, | 10,245 26 |

 \$186,702 55

Other assets: ,

| | |
|--|-----------|
| Gas arc lamps, | \$440 08 |
| Cash, | 987 80 |
| Due for gas, | 2,791 97 |
| Sundry accounts due the company, | 3,693 79 |
| Gas coal on hand, | 12,410 67 |
| Coke on hand, | 499 86 |
| Tar on hand, | 178 83 |
| Purifying materials on hand, | 275 75 |
| Other gas materials on hand, | 7,205 81 |
| Stoves, | 2,099 15 |
| Gas tools and implements, | 923 71 |
| Stable and garage equipment, | 271 31 |
| Office furniture, | 1,040 97 |
| Reserve fund, | 9,185 11 |
| Taxes prepaid, | 9 87 |
| Insurance, | 367 96 |
| Interest prepaid, | 75 87 |
| Investments, real estate, | 1,381 39 |

 43,839 90

 Total assets as per books of the company, \$230,542 45

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$148,500 00 |
| Notes payable, | 50,000 00 |
| Unpaid bills, | 9,847 94 |
| Deposits by customers, | 75 00 |
| Unpaid dividends, | 1,980 00 |
| Interest accrued but not due, | 536 73 |
| Other reserves, | 3,150 11 |
| Amounts due from the company, not included above, | 646 03 |

 Total liabilities as per books of the company, \$214,735 81

 Profit and loss balance, 15,806 64

 Total credits, \$230,542 45

MANUFACTURING ACCOUNT.

Operating expenses:

| | |
|-----------------------------|-------------|
| At works, | \$16,026 20 |
| For distribution, | 2,155 63 |
| management, | 2,134 13 |
| taxes, | 1,834 91 |
| incidentals, | 517 46 |

Dr.

Cr.

 \$22,668 33

| | Dr. | Cr. |
|---------------------------------------|--------------------|--------------------|
| Income from sale of gas, | | \$31,966 57 |
| residuals, | | 5,091 81 |
| other sources, | | 1,012 44 |
| Balance to profit and loss, | \$15,402 49 | |
| | <u>\$38,070 82</u> | <u>\$38,070 82</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------------|--------------------|
| Balance June 30, 1915, | | \$13,719 12 |
| Balance of manufacturing account, | | 15,402 49 |
| Interest received, | | 2,167 82 |
| Rents, | | 176 02 |
| Jobbing, | | 1,650 11 |
| Gain from special inventory of material, etc., | | 4,615 47 |
| Other items of income, | | 199 46 |
| Interest paid, | \$4,806 61 | |
| Dividends declared, | 6,019 33 | |
| Depreciation, | 4,005 00 | |
| Reserve for replacement, etc., | 3,150 11 | |
| Reserve for dividend, | 1,980 00 | |
| Other items, | 2,162 80 | |
| Balance June 30, 1916, | <u>15,806 64</u> | |
| | <u>\$37,930 49</u> | <u>\$37,930 49</u> |

PROVINCETOWN LIGHT AND POWER ASSOCIATES.

MANUFACTURING ACCOUNT TO MARCH 1, 1916.

| | Dr. | Cr. |
|--|--------------------|--------------------|
| Operating expenses: | | |
| At station, | \$484 34 | |
| For current bought, | 3,014 61 | |
| distribution, | 1,131 09 | |
| management, | 1,373 12 | |
| taxes, | 605 71 | |
| incidentals, | <u>285 42</u> | |
| | \$6,894 29 | |
| Income from sale of electricity, | | \$10,632 24 |
| other sources, | | 40 83 |
| Balance to profit and loss, | <u>3,778 78</u> | |
| | <u>\$10,673 07</u> | <u>\$10,673 07</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$3,982 92 |
| Balance of manufacturing account, | | 3,778 78 |
| Jobbing, | | 188 65 |
| Other items of income, | | 209 74 |
| Interest paid, | \$577 77 | |
| Dividends declared, | 2,000 00 | |
| Reserve fund for dividend, | 666 67 | |
| Other items, | 219 11 | |
| Balance June 30, 1916, | <u>4,696 54</u> | |
| | <u>\$8,160 09</u> | <u>\$8,160 09</u> |

PROVINCETOWN LIGHT AND POWER COMPANY.

ASSETS.

| | | |
|--|------------|-------------------|
| Electric plant: | | |
| Lands and buildings, | \$5,458 65 | |
| Steam plant, | 15,372 19 | |
| Electric plant, | 10,573 22 | |
| Overhead lines, | 32,755 73 | |
| Transformers, | 776 07 | |
| Meters, | 3,457 07 | |
| | <hr/> | \$68,392 93 |
| Other assets: | | |
| House wiring and lamps, | \$262 43 | |
| Cash, | 2,532 24 | |
| Due for electricity, | 1,940 19 | |
| Sundry accounts due the company, | 1,991 59 | |
| Motors on hand, | 640 00 | |
| Electric tools and implements, | 413 69 | |
| Other electric materials and supplies on hand, | 1,888 05 | |
| Stable and garage equipment, | 250 00 | |
| Office furniture, | 1,117 80 | |
| Reserve fund, | 345 00 | |
| Insurance, | 693 54 | |
| Prepaid taxes, | 5 76 | |
| | <hr/> | 12,080 29 |
| Total assets as per books of the company, | | <hr/> \$80,473 22 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$60,000 00 |
| Notes payable, | 15,000 00 |
| Unpaid bills, | 1,142 17 |
| Reserves, | 91 75 |
| Amounts due from the company, not included above, | 235 05 |
| | <hr/> |
| Total liabilities as per books of the company, | \$76,468 97 |
| Profit and loss balance, | 4,004 25 |
| | <hr/> |
| Total credits, | \$80,473 22 |

MANUFACTURING ACCOUNT FROM MARCH 1, 1916.

| Operating expenses: | Dr. | Cr. |
|--|------------|------------|
| At station, | \$361 14 | |
| For current bought, | 1,090 35 | |
| distribution, | 356 29 | |
| management, | 878 82 | |
| taxes, | 304 38 | |
| incidentals, | 160 60 | |
| | <hr/> | |
| | \$3,151 58 | |
| Income from sale of electricity, | | \$3,930 05 |
| other sources, | | 18 89 |
| Balance to profit and loss, | 797 36 | |
| | <hr/> | <hr/> |
| | \$3,948 94 | \$3,948 94 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance of manufacturing account, | | \$797 36 |
| Interest received, | | 56 |
| Jobbing, | | 764 77 |
| From reserve for dividends, | | 666 67 |
| Contribution by stockholders, | | 4,696 54 |
| Other items of income, | | 116 54 |
| Interest paid, | \$168 63 | |
| Dividends declared, | 2,400 00 | |
| Depreciation, | 345 00 | |
| Other items, | 124 56 | |
| Balance June 30, 1916, | 4,004 25 | |
| | <hr/> | <hr/> |
| | \$7,042 44 | \$7,042 44 |

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

| | | |
|--------------------------------------|-------------|--------------|
| Lands and buildings, | \$78,144 17 | |
| Steam plant, | 70,781 04 | |
| Electric plant, | 61,982 80 | |
| Overhead lines, | 215,652 46 | |
| Transformers, | 23,503 80 | |
| Meters, | 41,949 25 | |
| Street lamps and fixtures, | 4,012 23 | |
| | <hr/> | \$496,025 75 |

Other assets:

| | | |
|--|------------|-----------|
| Cash, | \$2,296 03 | |
| Due for electricity, | 17,816 28 | |
| Sundry accounts due the company, | 4,109 95 | |
| Electric fuel on hand, | 1,592 54 | |
| Motors on hand, | 855 00 | |
| Electric tools and implements, | 2,910 37 | |
| Other electric materials and supplies on hand, | 8,097 91 | |
| Stable and garage equipment, | 15,522 09 | |
| Office furniture, | 3,378 53 | |
| Insurance, | 1,917 50 | |
| Investments, | 6,544 85 | |
| Prepaid interest, | 498 90 | |
| | <hr/> | 65,539 95 |

Total assets as per books of the company, \$561,565 70

| LIABILITIES. | | |
|--|--|---------------------|
| Capital stock, common, | | \$300,000 00 |
| Bonds issued, | | 100,000 00 |
| Notes payable, | | 80,000 00 |
| Unpaid bills, | | 11,043 17 |
| Deposits by customers, | | 2,110 00 |
| Premium realized on stock issues, | | 26,244 50 |
| Accrued wages, taxes, etc., | | 13,693 76 |
| Total liabilities as per books of the company, | | <u>\$533,091 43</u> |
| Profit and loss balance, | | 28,474 27 |
| Total credits, | | <u>\$561,565 70</u> |

| MANUFACTURING ACCOUNT. | | DR. | CR. |
|--|-------------|---------------------|---------------------|
| Operating expenses: | | | |
| At station, | \$36,759 79 | | |
| For distribution, | 52,125 30 | | |
| management, | 23,194 92 | | |
| taxes, | 22,608 05 | | |
| incidentals, | 6,247 16 | | |
| | | \$140,935 22 | |
| Income from sale of electricity, | | | \$206,224 65 |
| Balance to profit and loss, | | 65,289 43 | |
| | | <u>\$206,224 65</u> | <u>\$206,224 65</u> |

| PROFIT AND LOSS ACCOUNT. | | DR. | CR. |
|---|------------|--------------------|--------------------|
| Balance June 30, 1915, | | | \$32,195 60 |
| Balance of manufacturing account, | | | 65,289 43 |
| Rents, | | | 270 52 |
| Other items of income, | | | 478 04 |
| Interest paid, | \$7,897 40 | | |
| Dividends declared, | 54,000 00 | | |
| Depreciation, | 5,451 68 | | |
| Other items, | 2,410 24 | | |
| Balance June 30, 1916, | 28,474 27 | | |
| | | <u>\$98,233 59</u> | <u>\$98,233 59</u> |

RANDOLPH AND HOLBROOK LIGHT AND POWER ASSOCIATES.

MANUFACTURING ACCOUNT, 10 MONTHS TO APRIL 30, 1916.

| | | DR. | CR. |
|--|------------|--------------------|--------------------|
| Operating expenses: | | | |
| At station, | \$4,023 88 | | |
| For current bought, | 12,958 93 | | |
| distribution, | 1,828 83 | | |
| management, | 1,218 17 | | |
| taxes, | 715 99 | | |
| incidentals, | 533 55 | | |
| | | \$21,279 35 | |
| Income from sale of electricity, | | | \$26,509 89 |
| other sources, | | | 252 07 |
| Balance to profit and loss, | | 5,482 61 | |
| | | <u>\$26,761 96</u> | <u>\$26,761 96</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$410 17 |
| Balance of manufacturing account, | | 5,482 61 |
| Interest received, | | 529 56 |
| Rents, | | 513 40 |
| Jobbing, | | 485 78 |
| Voluntary contributions by stockholders, | | 14,513 32 |
| Interest paid, | \$3,872 88 | |
| Dividends declared, | 2,800 00 | |
| Other items, | 12,923 82 | |
| Balance June 30, 1916, | 2,338 14 | |
| | <hr/> | <hr/> |
| | \$21,934 84 | \$21,934 84 |

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

Electric plant:

| | | |
|---------------------------|------------|--------------|
| Lands, | \$7,000 00 | |
| Buildings, | 29,952 72 | |
| Steam plant, | 11,135 58 | |
| Electric plant, | 9,620 58 | |
| Overhead lines, | 88,669 04 | |
| Transformers, | 3,102 25 | |
| Meters, | 6,396 45 | |
| | <hr/> | \$155,876 62 |

Other assets:

| | | |
|--|------------|-----------|
| House wiring, | \$2,157 29 | |
| Cash, | 2,192 75 | |
| Notes receivable, | 300 00 | |
| Due for electricity, | 6,135 11 | |
| Sundry accounts due the company, | 6,143 19 | |
| Motors on hand, | 1,935 00 | |
| Electric tools and implements, | 65 47 | |
| Other electric materials and supplies on hand, | 7,796 15 | |
| Stable and garage equipment, | 791 93 | |
| Office furniture, | 1,766 12 | |
| Reserve fund, | 1,615 00 | |
| Prepaid interest, | 689 91 | |
| Insurance, | 823 47 | |
| Prepaid taxes, | 7 22 | |
| | <hr/> | 32,418 61 |

Total assets as per books of the company, \$188,295 23

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$100,000 00 |
| Notes payable, | 80,000 00 |
| Unpaid bills, | 5,217 22 |
| Deposits by customers, | 50 00 |
| Interest accrued but not due, | 369 79 |

| | |
|---|--------------|
| Reserves, | \$1,100 00 |
| Amounts due from the company, not included above, | 269 18 |
| Total liabilities as per books of the company, | \$187,006 19 |
| Profit and loss balance, | 1,289 04 |
| Total credits, | \$188,295 23 |

MANUFACTURING ACCOUNT FROM MAY 1, 1916.

| Operating expenses: | Dr. | Cr. |
|--|------------|------------|
| At station, | \$56 83 | |
| For current bought, | 2,420 49 | |
| distribution, | 299 33 | |
| management, | 361 68 | |
| taxes, | 142 32 | |
| incidentals, | 94 15 | |
| | <hr/> | |
| | \$3,374 80 | |
| Income from sale of electricity, | | \$4,782 92 |
| other sources, | | 341 19 |
| Balance to profit and loss, | 1,749 31 | |
| | <hr/> | <hr/> |
| | \$5,124 11 | \$5,124 11 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Balance May 1, 1916, | | \$2,338 14 |
| Balance of manufacturing account, | | 1,749 31 |
| Interest received, | | 32 76 |
| Rents, | | 107 01 |
| Jobbing, | | 13 71 |
| Voluntary contributions by stockholders, | | 1,162 54 |
| Interest paid, | \$748 27 | |
| Depreciation, | 1,615 00 | |
| Reserve for dividends, | 1,000 00 | |
| Other items, | 751 16 | |
| Balance June 30, 1916, | 1,289 04 | |
| | <hr/> | <hr/> |
| | \$5,403 47 | \$5,403 47 |

REVERE.

(SEE SUBURBAN GAS AND ELECTRIC COMPANY.)

SADLER, THOMAS G.

(South Attleborough.)

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|----------|----------|
| At works, | \$272 00 | |
| For distribution, | 10 00 | |
| taxes, | 19 50 | |
| | <hr/> | |
| | \$301 50 | |
| Income from sale of gas, | | \$159 67 |
| Balance to profit and loss, | | 141 83 |
| | <hr/> | <hr/> |
| | \$301 50 | \$301 50 |

SALEM ELECTRIC LIGHTING COMPANY.

| Electric plant: | | ASSETS. | |
|--|--|----------|----------------|
| Lands, | | \$65,823 | 91 |
| Buildings, | | 170,389 | 87 |
| Steam plant, | | 179,759 | 92 |
| Electric plant, | | 54,485 | 14 |
| Overhead lines, | | 124,076 | 33 |
| Underground conduits, | | 76,634 | 06 |
| Underground wires and cables, | | 314 | 71 |
| Transformers, | | 38,762 | 41 |
| Meters, | | 59,334 | 64 |
| Street lamps and fixtures, | | 7,233 | 07 |
| Work in process, | | 489,713 | 17 |
| | | | <hr/> |
| | | | \$1,266,527 23 |
| Other assets: | | | |
| Cash, | | \$87,675 | 80 |
| Notes receivable, | | 25,000 | 00 |
| Due for electricity, | | 25,422 | 89 |
| Sundry accounts due the company, | | 7,040 | 34 |
| Electric fuel on hand, | | 8,087 | 94 |
| Electric tools and implements, | | 2,755 | 73 |
| Other electric materials and supplies on hand, | | 65,147 | 94 |
| Stable and garage equipment, | | 14,644 | 76 |
| Office furniture, | | 5,643 | 42 |
| | | | <hr/> |
| | | | 241,418 82 |
| Total assets as per books of the company, | | | \$1,507,946 05 |

| | | LIABILITIES. | |
|--|--|--------------|----------------|
| Capital stock, common, | | \$795,000 | 00 |
| Notes payable, | | 45,000 | 00 |
| Unpaid bills, | | 21,614 | 19 |
| Deposits by customers, | | 4,328 | 33 |
| Interest accrued but not due, | | 585 | 92 |
| Premium realized on stock issues, | | 411,000 | 00 |
| Depreciation reserve, | | 42,895 | 12 |
| Other reserves, | | 2,414 | 19 |
| Accrued taxes, insurance, etc., | | 2,579 | 16 |
| | | | <hr/> |
| Total liabilities as per books of the company, | | | \$1,325,416 91 |
| Profit and loss balance, | | | 182,529 14 |
| | | | <hr/> |
| Total credits, | | | \$1,507,946 05 |

| | | MANUFACTURING ACCOUNT. | |
|--|-------------|------------------------|--------------|
| Operating expenses: | | DR. | CR. |
| At station, | \$94,404 45 | | |
| For distribution, | 30,688 00 | | |
| management, | 45,477 68 | | |
| taxes, | 23,618 02 | | |
| incidentals, | 7,641 22 | | |
| | <hr/> | | |
| | | \$201,829 37 | |
| Income from sale of electricity, | | | \$332,077 51 |
| other sources, | | | 1,017 08 |
| Balance to profit and loss, | | 131,265 22 | |
| | | <hr/> | |
| | | \$333,094 59 | \$333,094 59 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$160,126 00 |
| Balance of manufacturing account, | | 131,265 22 |
| Interest received, | | 4,752 40 |
| Rents, | | 106 00 |
| Other items of income, | | 1,947 77 |
| Interest paid, | \$7,461 09 | |
| Dividends declared, | 64,500 00 | |
| Depreciation reserve, | 42,348 43 | |
| Other items, | 1,358 73 | |
| Balance June 30, 1916, | 182,529 14 | |
| | <hr/> | <hr/> |
| | \$298,197 39 | \$298,197 39 |

SALEM GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|-------------|----------------|
| Gas plant: | | |
| Lands, | \$31,200 00 | |
| Buildings, | 143,138 35 | |
| Machinery and equipment, | 223,794 16 | |
| Holders, | 114,184 00 | |
| Mains, | 313,599 31 | |
| Services, | 57,523 18 | |
| Meters, | 113,293 63 | |
| | <hr/> | \$996,732 63 |
| Other assets: | | |
| Office building, | \$83,175 30 | |
| Cash, | 16,349 28 | |
| Due for gas, | 22,002 29 | |
| Sundry accounts due the company, | 10,450 48 | |
| Gas coal on hand, | 12,691 32 | |
| Coke on hand, | 1,968 75 | |
| Tar on hand, | 3,150 00 | |
| Enrichers on hand, | 2,243 90 | |
| Purifying materials on hand, | 187 34 | |
| Other gas materials on hand, | 17,468 05 | |
| Stoves on hand, | 9,065 17 | |
| Gas fixtures on hand, | 18,548 03 | |
| Gas tools and implements, | 2,141 35 | |
| Stable and garage equipment, | 6,691 59 | |
| Office furniture, | 2,486 63 | |
| Investments, real estate, | 6,281 54 | |
| | <hr/> | 214,901 02 |
| Total assets as per books of the company, | | \$1,211,633 65 |

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$499,600 00 |
| Notes payable, | 433,000 00 |
| Unpaid bills, | 10,312 47 |

| | |
|---|------------|
| Deposits by customers, | \$2,516 00 |
| Premium realized on stock issues, | 60,000 00 |
| Amounts due from the company, not included above, | 1,612 34 |

| | |
|--|----------------|
| Total liabilities as per books of the company, | \$1,007,040 81 |
| Profit and loss balance, | 204,592 84 |

| | |
|--------------------------|----------------|
| Total credits, | \$1,211,633 65 |
|--------------------------|----------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| At works,* | \$91,862 05 | |
| For gas bought, | 150 42 | |
| distribution, | 18,544 21 | |
| management, | 17,940 50 | |
| taxes, | 25,260 36 | |
| incidentals, | 4,635 75 | |
| | <hr/> | |
| | \$158,393 29 | |
| Income from sale of gas, | | \$213,841 43 |
| residuals, | | 15,616 65 |
| other sources, | | 1,552 70 |
| Balance to profit and loss, | 72,617 49 | |
| | <hr/> | |
| | \$231,010 78 | \$231,010 78 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$202,078 90 |
| Balance of manufacturing account, | | 72,617 49 |
| Rents, | | 1,472 91 |
| Jobbing, | | 471 47 |
| Interest paid, | \$16,856 60 | |
| Dividends declared, | 39,968 00 | |
| Depreciation, | 12,258 24 | |
| Other items, | 2,965 09 | |
| Balance June 30, 1916, | 204,592 84 | |
| | <hr/> | |
| | \$276,640 77 | \$276,640 77 |

SEEKONK ELECTRIC COMPANY.

ASSETS.

| | | |
|---|-------------|-------------|
| Electric plant: | | |
| Overhead lines, | \$25,173 45 | |
| Transformers, | 1,597 53 | |
| Meters, | 2,211 80 | |
| | <hr/> | \$28,982 78 |
| Other assets: | | |
| Cash, | \$234 63 | |
| Due for electricity, | 193 98 | |
| | <hr/> | 428 61 |
| Total assets as per books of the company, | | \$29,411 39 |
| Profit and loss balance, | | 1,534 83 |
| | | <hr/> |
| Total debits, | | \$30,946 22 |

LIABILITIES.

| | |
|----------------------------------|------------|
| Capital stock, common, | \$5,000 00 |
| Unpaid bills, | 25,946 22 |

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$30,946 22 |
|--|-------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|------------|------------|
| For current bought, | \$2,641 12 | |
| distribution, | 390 60 | |
| management, | 81 85 | |
| taxes, | 83 95 | |
| | <hr/> | |
| | \$3,197 52 | |
| Income from sale of electricity, | | \$5,407 76 |
| Balance to profit and loss, | 2,210 24 | |
| | <hr/> | <hr/> |
| | \$5,407 76 | \$5,407 76 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$2,520 35 | |
| Balance of manufacturing account, | | \$2,210 24 |
| Interest paid, | 1,224 72 | |
| Balance June 30, 1916, | | 1,534 83 |
| | <hr/> | <hr/> |
| | \$3,745 07 | \$3,745 07 |

SHIRLEY ELECTRIC COMPANY.

ASSETS.

| | |
|---|-------------|
| Electric plant: | |
| Lands, | \$550 00 |
| Buildings, | 1,800 00 |
| Steam plant, | 1,650 00 |
| Electric plant, | 225 00 |
| Overhead lines, | 59,215 77 |
| Transformers, | 1,613 61 |
| Meters, | 2,344 13 |
| | <hr/> |
| | \$67,398 51 |
| Other assets: | |
| Cash, | \$1,269 30 |
| Due for electricity, | 1,145 59 |
| Sundry accounts due the company, | 1,449 28 |
| Electric fixtures on hand, | 2,586 65 |
| Electric tools and implements, | 69 33 |
| Office furniture, | 218 99 |
| Prepaid accounts, | 515 75 |
| | <hr/> |
| | 7,254 89 |
| | <hr/> |
| Total assets as per books of the company, | \$74,653 40 |

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$13,000 00 |
| Capital stock, preferred, | 13,000 00 |
| Notes payable, | 38,950 00 |
| Unpaid bills, | 8,750 23 |
| Unpaid dividends, | 574 17 |
| Interest accrued but not due, | 379 00 |
| <hr/> | |
| Total liabilities as per books of the company, | \$74,653 40 |

MANUFACTURING ACCOUNT.

| | | |
|--|------------|------------|
| Operating expenses: | Dr. | Cr. |
| For current bought, | \$3,227 16 | |
| distribution, | 350 37 | |
| management, | 889 01 | |
| taxes, | 524 02 | |
| incidentals, | 239 74 | |
| | <hr/> | |
| | \$5,230 30 | |
| Income from sale of electricity, | | \$6,500 27 |
| other sources, | | 315 00 |
| Balance to profit and loss, | 1,584 97 | |
| | <hr/> | |
| | \$6,815 27 | \$6,815 27 |

PROFIT AND LOSS ACCOUNT.

| | | |
|---|------------|------------|
| | Dr. | Cr. |
| Balance of manufacturing account, | | \$1,584 97 |
| Interest received, | | 48 00 |
| Rents, | | 60 00 |
| Jobbing, | | 47 67 |
| Interest paid, | \$568 93 | |
| Dividends declared, | 904 17 | |
| Depreciation, | 267 54 | |
| | <hr/> | |
| | \$1,740 64 | \$1,740 64 |

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.

(Marion.)

ASSETS.

| | | |
|------------------------------------|-------------|-------------|
| Gas plant: | | |
| Buildings, | \$3,040 00 | |
| Machinery and equipment, | 3,003 30 | |
| Mains, | 14,684 54 | |
| Meters, | 343 88 | |
| | <hr/> | |
| | | \$21,071 72 |
| Electric plant: | | |
| Electric plant, | \$40,255 98 | |
| Overhead lines, | 235,919 07 | |
| Underground conduits, | 2,288 53 | |
| Transformers, | 7,204 39 | |
| Meters, | 9,035 36 | |
| | <hr/> | |
| | | 294,703 33 |

Other assets:

| | |
|--|-----------|
| House wiring, | \$210 50 |
| Cash, | 15,213 85 |
| Notes receivable, | 406 90 |
| Due for gas, | 426 29 |
| Due for electricity, | 11,889 40 |
| Sundry accounts due the company, | 11,077 03 |
| Other gas materials on hand, | 487 24 |
| Motors, | 2,798 15 |
| Electric tools and implements, | 641 63 |
| Other electric materials and supplies on hand, | 9,643 05 |
| Stable and garage equipment, | 3,466 78 |
| Office furniture and supplies, | 690 50 |
| Reserve fund, | 8,880 00 |
| Prepaid interest, | 225 00 |
| Insurance, | 696 62 |
| Prepaid taxes, | 14 74 |

\$66,767 68

Total assets as per books of the company, \$382,542 73

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$265,000 00 |
| Notes payable, | 80,000 00 |
| Unpaid bills, | 6,310 09 |
| Deposits by customers, | 133 00 |
| Unpaid dividends, | 3,533 34 |
| Interest accrued but not due, | 993 49 |
| Premium realized on stock issues, | 23 00 |
| Depreciation reserve, | 2,266 36 |
| Other reserves, | 1,950 00 |
| Amounts due from the company, not included above, | 905 72 |

Total liabilities as per books of the company, \$361,115 00

Profit and loss balance, 21,427 73

Total credits, \$382,542 73

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | DR. | CR. |
|-------------------------------------|-------------|-------------|
| At works, | \$2,609 27 | |
| For distribution, | 753 44 | |
| management, | 587 20 | |
| taxes, | 168 72 | |
| | <hr/> | |
| | \$4,118 63 | |
| Operating expenses (electric): | | |
| At station, | \$487 47 | |
| For current bought, | 23,593 32 | |
| distribution, | 7,613 04 | |
| management, | 2,297 73 | |
| taxes, | 1,977 53 | |
| incidentals, | 625 15 | |
| | <hr/> | |
| | 36,594 24 | |
| Income from sale of gas, | | \$2,988 60 |
| sale of electricity, | | 62,485 61 |
| other sources (electric), | | 3,026 58 |
| Balance to profit and loss: | | |
| Gas, | | 1,130 03 |
| Electric, | 28,917 95 | |
| | <hr/> | |
| | \$69,630 82 | \$69,630 82 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$21,051 28 |
| Balance of gas manufacturing account, . . . | \$1,130 03 | |
| Balance of electric manufacturing account, . . | | 28,917 95 |
| Interest received, | | 3,166 94 |
| Jobbing, | | 2,607 27 |
| Dividend reserve as of June, 1915, balance, . | | 5,200 00 |
| Received account dividend on capital stock sold, . | | 619 99 |
| Other items of income, | | 179 05 |
| Interest paid, | 9,574 74 | |
| Dividends declared, ¹ | 15,975 00 | |
| Carried to reserve fund for dividends, . . . | 3,533 34 | |
| Depreciation, | 6,720 00 | |
| Reserve fund for depreciation, machinery, pole lines, etc., | 3,381 64 | |
| Balance June 30, 1916, | 21,427 73 | |
| | <hr/> | <hr/> |
| | \$61,742 48 | \$61,742 48 |

SPENCER GAS COMPANY.

ASSETS.

| | | |
|--|------------|--------------|
| Gas plant: | | |
| Lands, | \$5,812 85 | |
| Buildings, | 13,820 74 | |
| Machinery and equipment, | 48,654 46 | |
| Holders, | 14,343 78 | |
| Mains, | 56,742 50 | |
| Services, | 4,285 26 | |
| Meters, | 9,000 60 | |
| | <hr/> | \$152,660 19 |
| Electric plant: | | |
| Buildings, | \$5,524 74 | |
| Steam plant, | 6,229 73 | |
| Electric plant, | 5,494 96 | |
| Overhead lines, | 30,126 71 | |
| Transformers, | 2,777 56 | |
| Meters, | 2,360 35 | |
| Street lamps and fixtures, | 5,528 37 | |
| | <hr/> | 58,042 42 |
| Other assets: | | |
| Office building, | \$3,797 58 | |
| Gas arcs, | 32 84 | |
| Cash, | 1,285 65 | |
| Due for gas, | 2,571 66 | |
| Due for electricity, | 1,313 87 | |
| Sundry accounts due the company, | 2,146 25 | |
| Gas coal on hand, | 1,809 29 | |
| Enrichers on hand, | 257 11 | |
| Other gas materials on hand, | 4,507 42 | |
| Motors on hand, | 755 72 | |

¹ \$3,600 due and payable from earnings of 1915.

Other assets—*Concluded.*

| | | |
|--|----------|-------------|
| Tools and implements, | \$758 63 | |
| Other electric materials and supplies on hand, | 3,941 08 | |
| Stable and garage equipment, | 276 26 | |
| Office furniture, | 1,094 95 | |
| | | <hr/> |
| | | \$24,548 31 |

Total assets as per books of the company, \$235,250 92

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$97,500 00 |
| Bonds issued, | 85,000 00 |
| Notes payable, | 35,000 00 |
| Unpaid bills, | 2,063 11 |
| Deposits by customers, | 404 50 |
| Amounts due from the company, not included above, | 13,550 39 |

Total liabilities as per books of the company, \$233,518 00

Profit and loss balance, 1,732 92

Total credits, \$235,250 92

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|-------------------------------------|-------------|-------------|
| At works, | \$14,484 90 | |
| For distribution, | 1,455 49 | |
| management, | 5,230 18 | |
| taxes, | 666 08 | |
| incidentals, | 704 84 | |
| | <hr/> | |
| | \$22,541 49 | |
| Operating expenses (electric): | | |
| At station, | \$83 22 | |
| For current bought, | 4,603 81 | |
| distribution, | 1,341 37 | |
| management, | 2,022 87 | |
| taxes, | 166 49 | |
| incidentals, | 217 09 | |
| | <hr/> | |
| | 8,434 85 | |
| Income from sale of gas, | | \$28,521 83 |
| other sources (gas), | | 3 00 |
| sale of electricity, | | 12,049 19 |
| other sources (electric), | | 83 75 |
| Balance to profit and loss: | | |
| Gas, | 5,983 34 | |
| Electric, | 3,698 09 | |
| | <hr/> | |
| | \$40,657 77 | \$40,657 77 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-----|------------|
| Balance June 30, 1915, | | \$2,550 26 |
| Balance of gas manufacturing account, | | 5,983 34 |
| Balance of electric manufacturing account, | | 3,698 09 |
| Interest received, | | 9 33 |
| Rents, | | 120 00 |
| Jobbing, | | 532 36 |
| Other items of income, | | 91 69 |

| | Dr. | Cr. |
|----------------------------------|-------------|-------------|
| Interest paid, | \$6,336 26 | |
| Dividends declared, | 3,412 50 | |
| Depreciation, | 676 30 | |
| Other items, | 827 09 | |
| Balance June 30, 1916, | 1,732 92 | |
| | <hr/> | <hr/> |
| | \$12,985 07 | \$12,985 07 |

SPRINGFIELD (ELECTRIC).

(SEE UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

| Gas plant: | ASSETS. | |
|---|--------------|----------------|
| Lands, | \$157,629 24 | |
| Buildings, | 316,920 38 | |
| Machinery, equipment and holders, | 863,943 77 | |
| Street and arc lamps, | 51,407 40 | |
| Mains, | 1,098,530 65 | |
| Services, | 74,466 89 | |
| Meters, | 426,737 88 | |
| Work in process, | 492,132 86 | |
| | <hr/> | \$3,481,769 07 |
| Other assets: | | |
| Office building, | \$76,445 59 | |
| Cash, | 47,828 68 | |
| Notes receivable, | 3,345 00 | |
| Due for gas, | 21,962 21 | |
| Sundry accounts due the company, | 111,990 42 | |
| Gas coal on hand, | 28,830 55 | |
| Coke on hand, | 8,778 45 | |
| Tar and tar products on hand, | 12,461 47 | |
| Enrichers on hand, | 2,770 39 | |
| Purifying materials on hand, | 180 93 | |
| Other gas materials on hand, | 141,864 56 | |
| Ammoniacal liquor on hand, | 946 58 | |
| Gas fixtures on hand, | 198 72 | |
| Gas tools and implements, | 9,228 14 | |
| Stable and garage equipment, | 28,641 46 | |
| Office furniture, | 16,847 09 | |
| Insurance fund, | 15,740 75 | |
| Investments, real estate, | 79,241 57 | |
| | <hr/> | 607,302 56 |
| Total assets as per books of the company, | | \$4,089,071 63 |

LIABILITIES.

| | |
|--|----------------|
| Capital stock, common, | \$1,777,200 00 |
| Bonds of Chicopee Gas Light Company assumed, | 60,000 00 |
| Notes payable, | 500,000 00 |
| Unpaid bills, | 60,664 73 |
| Deposits by customers, | 15,239 47 |
| Interest accrued but not due, | 2,365 26 |

| | |
|---|----------------|
| Premium realized on stock issues, | \$1,277,200 00 |
| Depreciation reserve, | 40,912 32 |
| Other reserves, | 19,673 93 |
| Amounts due from the company, not included above, | 5,948 20 |

| | |
|--|----------------|
| Total liabilities as per books of the company, | \$3,759,203 91 |
| Profit and loss balance, | 329,867 72 |

| | |
|--------------------------|----------------|
| Total credits, | \$4,089,071 63 |
|--------------------------|----------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|--------------|--------------|
| At works, | \$353,435 57 | |
| For distribution, | 107,404 16 | |
| management, | 71,452 99 | |
| taxes, | 83,606 16 | |
| incidentals, | 13,517 65 | |
| | <hr/> | |
| | \$629,416 53 | |
| Income from sale of gas, | | \$835,089 19 |
| residuals, | | 68,227 23 |
| other sources, | | 357 23 |
| Balance to profit and loss, | 274,257 12 | |
| | <hr/> | <hr/> |
| | \$903,673 65 | \$903,673 65 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$325,437 23 |
| Balance of manufacturing account, | | 274,257 12 |
| Interest received, | | 2,330 32 |
| Rents, | | 402 12 |
| Other items of income, | | 4,937 63 |
| Interest paid, | \$17,236 95 | |
| Dividends declared, | 213,264 00 | |
| Depreciation reserve, | 41,375 26 | |
| Other items, | 5,620 49 | |
| Balance June 30, 1916, | 329,867 72 | |
| | <hr/> | <hr/> |
| | \$607,364 42 | \$607,364 42 |

STONEHAM.

(SEE MALDEN AND MELROSE GAS LIGHT COMPANY.)

STOCKBRIDGE LIGHTING COMPANY.

ASSETS.

| | |
|---|-------------|
| Electric plant: | |
| Electric plant, | \$911 37 |
| Overhead lines, | 33,324 53 |
| Underground conduits, | 8,847 95 |
| Underground wires and cables, | 7,615 06 |
| Transformers, | 3,398 37 |
| Meters, | 2,743 88 |
| | <hr/> |
| | \$56,841 16 |

Other assets:

| | | |
|--|----------|-------------------|
| Cash, | \$614 14 | |
| Due for electricity, | 3,243 80 | |
| Sundry accounts due the company, | 59 70 | |
| | | <u>\$3,917 64</u> |

Total assets as per books of the company, \$60,758 80

LIABILITIES.

| | |
|--------------------------------------|-------------|
| Capital stock, common, | \$40,000 00 |
| Notes payable, | 7,300 00 |
| Unpaid bills, | 1,787 21 |
| Interest due but not paid, | 182 50 |

Total liabilities as per books of the company, \$49,269 71
 Profit and loss balance, 11,489 09

Total credits, \$60,758 80

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------------|--------------------|
| At station, | \$51 59 | |
| For current bought, | 14,896 19 | |
| distribution, | 4,169 38 | |
| management, | 1,167 15 | |
| taxes, | 873 09 | |
| incidentals, | 291 12 | |
| | <u>\$21,448 52</u> | |
| Income from sale of electricity, | | \$30,657 48 |
| other sources, | | 38 33 |
| Balance to profit and loss, | 9,247 29 | |
| | <u>\$30,695 81</u> | <u>\$30,695 81</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$8,062 35 |
| Balance of manufacturing account, | | 9,247 29 |
| Interest paid, | \$428 89 | |
| Dividends declared, | 2,400 00 | |
| Depreciation, | 2,991 66 | |
| Balance June 30, 1916, | 11,489 09 | |
| | <u>\$17,309 64</u> | <u>\$17,309 64</u> |

SUBURBAN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

| | |
|---------------------|---------------------|
| Holders, | \$42,899 00 |
| Mains, | 318,681 89 |
| Services, | 75,851 92 |
| Meters, | 120,051 55 |
| | <u>\$557,484 36</u> |

Electric plant:

| | | |
|---|-------------|--------------|
| Lands, | \$34,485 46 | |
| Buildings, | 74,138 04 | |
| Steam plant, | 103,115 20 | |
| Electric plant, | 63,314 93 | |
| Overhead lines, | 150,839 99 | |
| Underground conduits, | 16,892 34 | |
| Underground wires and cables, | 22,415 10 | |
| Transformers, | 38,256 17 | |
| Meters, | 69,672 36 | |
| Street lamps and fixtures, | 4,141 29 | |
| Work in process, | 4,139 98 | |
| | | \$581,410 86 |

Other assets:

| | | |
|--|-------------|------------|
| Office building, | \$11,404 67 | |
| Cash, | 54,755 52 | |
| Due for gas, | 6,113 08 | |
| Due for electricity, | 20,325 37 | |
| Sundry accounts due the company, | 8,003 27 | |
| Enrichers on hand, | 61 29 | |
| Other gas materials on hand, | 18,641 48 | |
| Stoves on hand, | 1,464 16 | |
| Gas tools and implements, | 819 20 | |
| Electric fuel on hand, | 3,187 12 | |
| Electric tools and implements, | 3,225 77 | |
| Other electric materials and supplies on hand, | 14,669 81 | |
| Stable and garage equipment, | 20,342 35 | |
| Office furniture, | 5,804 48 | |
| Investments, real estate, | 32,641 00 | |
| | | 201,458 57 |

Total assets as per books of the company, \$1,340,353 79

LIABILITIES.

| | | |
|---|--------------|--|
| Capital stock, common, | \$834,500 00 | |
| Notes payable, | 125,000 00 | |
| Unpaid bills, | 18,215 77 | |
| Deposits by customers, | 16,780 00 | |
| Interest accrued but not due, | 1,206 29 | |
| Premium realized on stock issues, | 156,900 00 | |
| Depreciation reserve, | 73,665 84 | |
| Other reserves, | 3,529 14 | |
| Amounts due from the company, not included above, | 2,509 25 | |

Total liabilities as per books of the company, \$1,232,306 29

Profit and loss balance, 108,047 50

Total credits, \$1,340,353 79

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|---------------------------|-----------|--------------|
| At works, | \$784 09 | |
| For gas bought, | 93,776 51 | |
| distribution, | 25,570 94 | |
| management, | 16,050 60 | |
| taxes, | 14,664 97 | |
| incidentals, | 2,065 41 | |
| | | \$152,912 52 |

| Operating expenses (electric): | | Dr. | Cr. |
|-----------------------------------|-------------|--------------|--------------|
| At station, | \$31,433 93 | | |
| For current bought, | 13,778 61 | | |
| distribution, | 36,525 05 | | |
| management, | 21,227 04 | | |
| taxes, | 20,244 67 | | |
| incidentals, | 4,572 85 | | |
| | | \$127,782 15 | |
| Income from sale of gas, | | | \$185,201 61 |
| sale of electricity, | | | 204,629 78 |
| other sources (electric), | | | 2,338 35 |
| Balance to profit and loss: | | | |
| Gas, | | 32,289 09 | |
| Electric, | | 79,185 98 | |
| | | \$392,169 74 | \$392,169 74 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$103,332 29 |
| Balance of gas manufacturing account, | | 32,289 09 |
| Balance of electric manufacturing account, | | 79,185 98 |
| Interest received, | | 932 40 |
| Other items of income, | | 5,051 46 |
| Interest paid, | \$5,457 02 | |
| Dividends declared, | \$3,450 00 | |
| Depreciation reserve, | 20,517 71 | |
| Other items, | 3,318 99 | |
| Balance June 30, 1916, | 108,047 50 | |
| | \$220,791 22 | \$220,791 22 |

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

| ASSETS. | | |
|---|------------|-------------|
| Electric plant: | | |
| Overhead lines, | \$8,204 20 | |
| Transformers, | 1,218 35 | |
| Meters, | 893 77 | |
| | | \$10,316 32 |
| Other assets: | | |
| Cash, | \$305 94 | |
| Due for electricity, | 349 14 | |
| Insurance, | 4 50 | |
| Interest prepaid, | 11 46 | |
| | | 671 04 |
| Total assets as per books of the company, | | \$10,987 36 |
| Profit and loss balance, | | 4,818 45 |
| Total debits, | | \$15,805 81 |
| LIABILITIES. | | |
| Capital stock, common, | | \$11,000 00 |
| Notes payable, | | 4,000 00 |
| Unpaid bills, | | 765 82 |
| Amounts due from the company, not included above, | | 39 99 |
| Total liabilities as per books of the company, | | \$15,805 81 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|------------|------------|
| For current bought, | \$1,022 40 | |
| distribution, | 779 92 | |
| management, | 230 39 | |
| taxes, | 183 02 | |
| incidentals, | 48 48 | |
| | <hr/> | |
| | \$2,264 21 | |
| Income from sale of electricity, | | \$2,586 50 |
| Balance to profit and loss, | 322 29 | |
| | <hr/> | <hr/> |
| | \$2,586 50 | \$2,586 50 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$4,940 38 | |
| Balance of manufacturing account, | | \$322 29 |
| Interest paid, | 200 36 | |
| Balance June 30, 1916, | | 4,818 45 |
| | <hr/> | <hr/> |
| | \$5,140 74 | \$5,140 74 |

TAUNTON GAS LIGHT COMPANY.

ASSETS.

| | | |
|---|-------------|--------------|
| Gas plant: | | |
| Lands, | \$8,000 00 | |
| Buildings, | 51,549 81 | |
| Machinery and equipment, | 283,247 20 | |
| Mains, | 231,000 00 | |
| Meters, | 15,000 00 | |
| | <hr/> | \$588,797 01 |
| Other assets: | | |
| Office building, | \$15,000 00 | |
| Cash, | 35,451 25 | |
| Due for gas, | 23,254 24 | |
| Sundry accounts due the company, | 10,508 16 | |
| Gas coal on hand, | 4,760 08 | |
| Coke on hand, | 1,783 87 | |
| Tar on hand, | 4,350 00 | |
| Ammoniacal liquor on hand, | 424 78 | |
| Enrichers on hand, | 325 64 | |
| Purifying materials on hand, | 820 00 | |
| Other gas materials on hand, | 431 10 | |
| Stoves on hand, | 780 80 | |
| Gas fixtures on hand, | 12,612 07 | |
| Investments, | 3,000 00 | |
| | <hr/> | 113,501 99 |
| Total assets as per books of the company, | | \$702,299 00 |

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$330,000 00 |
| Notes payable, | 157,000 00 |
| Unpaid bills, | 1,582 41 |

| | |
|---|------------|
| Deposits by customers, | \$230 00 |
| Premium realized on stock issues, | 103,000 00 |
| Amounts due from the company, not included above, | 1,731 56 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$593,543 97 |
| Profit and loss balance, | 108,755 03 |

| | |
|--------------------------|--------------|
| Total credits, | \$702,299 00 |
|--------------------------|--------------|

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| At works, | \$84,021 40 | |
| For distribution, | 15,811 32 | |
| management, | 9,003 81 | |
| taxes, | 12,116 90 | |
| incidentals, | 1,450 25 | |
| | <hr/> | |
| | \$122,403 68 | |
| Income from sale of gas, | | \$157,754 20 |
| residuals, | | 28,020 30 |
| other sources, | | 11 95 |
| Balance to profit and loss, | 63,382 77 | |
| | <hr/> | <hr/> |
| | \$185,786 45 | \$185,786 45 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$92,758 83 |
| Balance of manufacturing account, | | 63,382 77 |
| Interest received, | | 171 69 |
| Rents, | | 950 04 |
| Jobbing, | | 1,886 75 |
| Interest paid, | \$2,908 75 | |
| Dividends declared, | 33,000 00 | |
| Depreciation, | 14,200 41 | |
| Other items, | 285 89 | |
| Balance June 30, 1916, | 108,755 03 | |
| | <hr/> | <hr/> |
| | \$159,150 08 | \$159,150 08 |

TURNERS FALLS.

(SEE FRANKLIN ELECTRIC LIGHT COMPANY.)

TURNERS FALLS POWER AND ELECTRIC COMPANY.

ASSETS.

| | |
|--|-------------|
| Electric plant: | |
| Lands, | \$40,523 40 |
| Buildings, | 147,206 20 |
| Reservoirs, dams and canals, | 584,608 42 |
| Electric plant, | 182,826 86 |
| Hydraulic plant equipment, | 25,214 94 |

Electric plant—Concluded.

| | | |
|----------------------------|--------------|----------------|
| Overhead lines, | \$712,950 59 | |
| Transformers, | 6,330 87 | |
| Meters, | 3,323 98 | |
| Work in process, | 3,367,403 58 | |
| | <hr/> | \$5,070,388 84 |

Other assets:

| | | |
|--|-------------|------------|
| Office building and storehouse, | \$17,269 28 | |
| Other permanent structures, | 5,975 85 | |
| Cash, | 79,815 35 | |
| Notes receivable, | 30,802 36 | |
| Due for electricity, | 55,469 57 | |
| Sundry accounts due the company, | 30,586 69 | |
| Other electric materials and supplies on hand, | 19,121 42 | |
| Office furniture, | 4,407 05 | |
| Development of storage, | 21,580 04 | |
| Prepaid accounts, | 69,278 03 | |
| | <hr/> | 334,305 64 |

Total assets as per books of the company, \$5,404,694 48

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$2,950,000 00 |
| Bonds issued, | 250,000 00 |
| Notes payable, | 1,775,000 00 |
| Unpaid bills, | 79,145 33 |
| Deposits by customers, | 35 00 |
| Unpaid dividends, | 51,625 00 |
| Interest accrued but not due, | 13,742 93 |
| Reserves, | 21,315 45 |

Total liabilities as per books of the company, \$5,140,863 71

Profit and loss balance, 263,830 77

Total credits, \$5,404,694 48

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|--------------|--------------|
| At station, | \$48,093 48 | |
| For current bought, | 76,619 50 | |
| distribution, | 12,106 97 | |
| management, | 34,678 78 | |
| taxes, | 38,325 45 | |
| incidentals, | 4,160 86 | |
| | <hr/> | |
| | \$213,985 04 | |
| Income from sale of electricity, | | \$355,921 73 |
| other sources, | | 59,712 62 |
| Balance to profit and loss, | 201,649 31 | |
| | <hr/> | <hr/> |
| | \$415,634 35 | \$415,634 35 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-----|--------------|
| Balance June 30, 1915, | | \$242,747 27 |
| Balance of manufacturing account, | | 201,649 31 |
| Interest received, | | 25,735 95 |

| | Dr. | Cr. |
|--------------------------------------|--------------|--------------|
| Rents, | | \$2,312 84 |
| Sundry income and salvage, | | 17,921 94 |
| Interest paid, | \$48,260 10 | |
| Dividends declared, | 177,000 00 | |
| Construction charged off, | 1,276 44 | |
| Balance June 30, 1916, | 263,830 77 | |
| | <hr/> | <hr/> |
| | \$490,367 31 | \$490,367 31 |

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|--|------------|-------------|
| Electric plant: | | |
| Electric plant, | \$2,398 58 | |
| Overhead lines, | 8,260 41 | |
| Transformers, | 2,077 34 | |
| Meters, | 976 50 | |
| | <hr/> | \$13,712 83 |
| Other assets: | | |
| Cash, | \$463 02 | |
| Due for electricity, | 562 09 | |
| Electric tools and implements, | 37 89 | |
| Other electric materials and supplies on hand, | 25 00 | |
| | <hr/> | 1,088 00 |
| Total assets as per books of the company, | | \$14,800 83 |
| Profit and loss balance, | | 281 17 |
| | | <hr/> |
| Total debits, | | \$15,082 00 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$7,500 00 |
| Notes payable, | 7,300 00 |
| Interest accrued but not due, | 182 00 |
| Amounts due from the company, not included above, | 100 00 |
| | <hr/> |
| Total liabilities as per books of the company, | \$15,082 00 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Operating expenses: | | |
| At station, | \$1,493 87 | |
| For distribution, | 305 58 | |
| management, | 229 24 | |
| taxes, | 66 50 | |
| incidentals, | 176 50 | |
| | <hr/> | |
| | \$2,271 69 | |
| Income from sale of electricity, | | \$2,819 71 |
| Balance to profit and loss, | 548 02 | |
| | <hr/> | <hr/> |
| | \$2,819 71 | \$2,819 71 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-----------------|-----------------|
| Balance June 30, 1915, | \$638 56 | |
| Balance of manufacturing account, | | \$548 02 |
| Interest paid, | 190 63 | |
| Balance June 30, 1916, | | 281 17 |
| | <u>\$829 19</u> | <u>\$829 19</u> |

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

| | | |
|--|-------------|--------------|
| Electric plant: | | |
| Lands and buildings, | \$18,106 33 | |
| Steam plant, | 13,866 94 | |
| Electric plant, | 40,979 81 | |
| Overhead lines, | 298,787 83 | |
| Transformers, | 21,738 97 | |
| Meters, | 21,895 20 | |
| Street lamps and fixtures, | 3,420 00 | |
| | <u></u> | \$418,795 08 |
| Other assets: | | |
| House wiring, | \$1,047 65 | |
| Cash, | 26,357 48 | |
| Notes receivable, | 722 67 | |
| Due for electricity, | 12,062 95 | |
| Sundry accounts due the company, | 19,009 35 | |
| Motors and inside wiring rented, | 16,884 49 | |
| Electric tools and implements, | 1,734 16 | |
| Other electric materials and supplies on hand, | 10,754 27 | |
| Stable and garage equipment, | 3,088 84 | |
| Office furniture, | 2,172 32 | |
| Reserve fund, | 10,450 00 | |
| Interest prepaid, | 606 42 | |
| Insurance, | 1,712 57 | |
| Taxes prepaid, | 30 88 | |
| Prepaid accounts, | 134 07 | |
| | <u></u> | 106,768 12 |
| Total assets as per books of the company, | | \$525,563 20 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$272,800 00 |
| Notes payable, | 210,500 00 |
| Unpaid bills, | 8,731 47 |
| Deposits by customers, | 85 00 |
| Interest accrued but not due, | 2,025 96 |
| Reserves, | 4,028 32 |
| Amounts due from the company, not included above, | 1,747 97 |
| | <u></u> |
| Total liabilities as per books of the company, | \$499,918 72 |
| Profit and loss balance, | 25,644 48 |
| | <u></u> |
| Total credits, | \$525,563 20 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Operating expenses: | | |
| At station, | \$836 96 | |
| For current bought, | 50,364 13 | |
| distribution, | 6,782 29 | |
| management, | 4,853 13 | |
| taxes, | 5,569 31 | |
| incidentals, | 986 44 | |
| | <hr/> | |
| | \$69,392 26 | |
| Income from sale of electricity, | | \$103,321 35 |
| other sources, | | 302 67 |
| Balance to profit and loss, | 34,231 76 | |
| | <hr/> | <hr/> |
| | \$103,624 02 | \$103,624 02 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$25,420 97 |
| Balance of manufacturing account, | | 34,231 76 |
| Interest received, | | 710 74 |
| Adjustment of taxes prior to June 30, 1915, | | 1,160 01 |
| Jobbing, | | 843 69 |
| Reserve for dividend (June, 1915), | | 2,728 00 |
| Other items of income, | | 7,500 00 |
| Interest paid, | \$10,987 08 | |
| Dividends declared, | 20,460 00 | |
| Construction charged off, | 1,514 67 | |
| Depreciation, | 9,100 00 | |
| Reserve for dividend, | 3,637 34 | |
| Other items, | 1,251 60 | |
| Balance June 30, 1916, | 25,644 48 | |
| | <hr/> | <hr/> |
| | \$72,595 17 | \$72,595 17 |

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

| | |
|---|----------------|
| Electric plant: | |
| Lands, | \$146,982 82 |
| Buildings, | 452,674 36 |
| Steam plant, | 562,536 55 |
| Electric plant, | 261,691 09 |
| Hydraulic plant equipment, | 54,270 22 |
| Overhead lines, | 135,194 45 |
| Underground conduits, | 854,627 50 |
| Underground wires and cables, | 694,011 49 |
| Transformers, | 180,847 49 |
| Meters, | 136,216 23 |
| Street lamps and fixtures, | 122,894 64 |
| | <hr/> |
| | \$3,601,946 84 |

Other assets:

| | | |
|--|-------------|---------------------|
| Office building, | \$91,840 51 | |
| Cash, | 19,610 40 | |
| Due for electricity, | 77,462 13 | |
| Sundry accounts due the company, | 4,572 24 | |
| Electric fuel on hand, | 23,242 90 | |
| Electric tools and implements, | 2,246 10 | |
| Other electric materials and supplies on hand, | 81,650 70 | |
| Stable and garage equipment, | 31,532 26 | |
| Office furniture, | 410 99 | |
| Reserve fund, | 189,098 06 | |
| | | <u>\$521,666 29</u> |

Total assets as per books of the company, \$4,123,613 13

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$2,000,000 00 |
| Bonds issued, | 200,000 00 |
| Notes payable, | 55,000 00 |
| Unpaid bills, | 23,506 28 |
| Deposits by customers, | 20,511 00 |
| Premium realized on stock issues, | 1,027,500 00 |
| Depreciation reserve, | 50,000 00 |
| Other reserves, | 209,098 06 |

Total liabilities as per books of the company, \$3,585,615 34

Profit and loss balance, 537,997 79

Total credits, \$4,123,613 13

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|-----------------------|-----------------------|
| At station, | \$246,874 40 | |
| For current bought, | 2,176 70 | |
| distribution, | 110,878 99 | |
| management, | 78,531 62 | |
| taxes, | 90,019 89 | |
| incidentals, | 13,029 80 | |
| | <u>\$541,511 40</u> | |
| Income from sale of electricity, | | \$1,008,518 40 |
| Balance to profit and loss, | 467,007 00 | |
| | <u>\$1,008,518 40</u> | <u>\$1,008,518 40</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|--------------|
| Balance June 30, 1915, | | \$343,057 51 |
| Balance of manufacturing account, | | 467,007 00 |
| Interest received, | | 9,000 00 |
| Cash dividend on Indian Orchard Company common stock, | | 245,000 00 |
| Stock dividend of 2,500 shares of Indian Orchard Company preferred stock, | | 250,000 00 |
| Other items of income, | | 64 17 |
| Interest paid, | \$17,149 24 | |
| Dividends declared, | 200,000 00 | |

| | DR. | CR. |
|---|----------------|----------------|
| Dividend disbursed of 2,500 shares of Indian Orchard Company preferred stock, . . . | \$250,000 00 | |
| Depreciation, | 39,398 69 | |
| Depreciation reserve, | 50,000 00 | |
| Indian Orchard Company stock, | 175,000 00 | |
| Other items, | 25,582 96 | |
| Reserve fund, | 19,000 00 | |
| Balance June 30, 1916, | 537,997 79 | |
| | <hr/> | <hr/> |
| | \$1,314,128 68 | \$1,314,128 68 |

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY

ASSETS.

| | | |
|---|----------|-------------|
| Gas plant: | | |
| Lands, | \$430 47 | |
| Buildings, | 830 43 | |
| Machinery and equipment, | 2,091 34 | |
| Lamp posts, | 867 10 | |
| Mains, | 4,771 31 | |
| Services, | 50 34 | |
| Meters, | 766 53 | |
| | <hr/> | \$9,807 52 |
| Other assets: | | |
| Cash, | \$253 99 | |
| Due for gas, | 297 29 | |
| Sundry accounts due the company, | 19 07 | |
| Other gas materials on hand, | 90 00 | |
| | <hr/> | 660 35 |
| Total assets as per books of the company, | | \$10,467 87 |
| Profit and loss balance, | | 176 32 |
| | | <hr/> |
| Total debits, | | \$10,644 19 |

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$10,000 00 |
| Unpaid bills, | 1 50 |
| Depreciation reserve, | 642 69 |
| | <hr/> |
| Total liabilities as per books of the company, | \$10,644 19 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|------------|------------|
| Operating expenses: | | |
| At works, | \$1,605 10 | |
| For distribution, | 227 55 | |
| management, | 1 50 | |
| taxes, | 169 62 | |
| incidentals, | 21 60 | |
| | <hr/> | |
| | \$2,025 37 | |
| Income from sale of gas, | | \$1,403 56 |
| Balance to profit and loss, | | 621 81 |
| | <hr/> | <hr/> |
| | \$2,025 37 | \$2,025 37 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|----------|----------|
| Balance June 30, 1915, | | \$499 33 |
| Balance of manufacturing account, | \$621 81 | |
| Interest paid, | 53 84 | |
| Balance June 30, 1916, | | 176 32 |
| | <hr/> | <hr/> |
| | \$675 65 | \$675 65 |

VINEYARD LIGHTING COMPANY.

(Oak Bluffs.)

ASSETS.

Gas plant:

| | | |
|------------------------------------|------------|-------------|
| Lands and buildings, | \$2,797 81 | |
| Machinery and equipment, | 9,660 66 | |
| Mains, | 9,484 93 | |
| Services, | 882 07 | |
| Meters, | 2,380 97 | |
| | <hr/> | \$25,206 44 |

Electric plant:

| | | |
|--------------------------------------|-------------|------------|
| Lands and buildings, | \$18,587 05 | |
| Wharf, | 1,262 27 | |
| Steam plant, | 40,941 51 | |
| Electric plant, | 17,687 96 | |
| Overhead lines, | 46,473 95 | |
| Transformers, | 4,696 67 | |
| Meters, | 1,789 92 | |
| Street lamps and fixtures, | 14,970 65 | |
| | <hr/> | 146,409 98 |

Other assets:

| | | |
|--|------------|-----------|
| Other permanent structures, | \$1,212 48 | |
| Cash, | 2,763 94 | |
| Notes receivable, | 68 42 | |
| Due for gas, | 976 33 | |
| Due for electricity, | 7,590 39 | |
| Sundry accounts due the company, | 906 62 | |
| Gas coal on hand, | 1,036 10 | |
| Enrichers on hand, | 214 20 | |
| Other gas materials on hand, | 119 09 | |
| Electric fuel on hand, | 4,001 36 | |
| Electric tools and implements, | 33 77 | |
| Other electric materials and supplies on hand, | 106 20 | |
| Stable and garage equipment, | 1,802 29 | |
| Office furniture, | 239 28 | |
| Insurance, | 319 82 | |
| Investments, irrigation farm, | 3,581 14 | |
| | <hr/> | 24,971 43 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$196,587 85 |
| Profit and loss balance, | 12,104 53 |
| | <hr/> |
| Total debits, | \$208,692 38 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$25,000 00 |
| Notes payable, | 4,133 33 |
| Unpaid bills, | 7,765 97 |
| Deposits by customers, | 90 10 |
| Amounts due the Boston Electric securities, | 171,346 80 |
| Labor accrued, not due, | 356 18 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$208,692 38 |
|--|--------------|

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | Dr. | Cr. |
|------------------------------------|-------------|-------------|
| At works, | \$2,166 75 | |
| For distribution, | 841 41 | |
| management, | 420 07 | |
| taxes, | 140 06 | |
| incidentals, | 55 06 | |
| | <hr/> | |
| | \$3,623 35 | |
| Operating expenses (electric): | | |
| At station, | \$13,078 23 | |
| For distribution, | 5,157 45 | |
| management, | 1,778 78 | |
| taxes, | 1,435 88 | |
| incidentals, | 1,012 71 | |
| | <hr/> | |
| | 22,463 05 | |
| Income from sale of gas, | | \$4,063 61 |
| sale of electricity, | | 29,350 28 |
| Balance to profit and loss: | | |
| Gas, | 440 26 | |
| Electric, | 6,887 23 | |
| | <hr/> | |
| | \$33,413 89 | \$33,413 89 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | \$8,919 92 | |
| Balance of gas manufacturing account, | | \$440 26 |
| Balance of electric manufacturing account, | | 6,887 23 |
| Interest received, | | 1 32 |
| Other items of income, | | 8 67 |
| Interest paid, | 9,552 77 | |
| Other items, | 969 32 | |
| Balance June 30, 1916, | | 12,104 53 |
| | <hr/> | <hr/> |
| | \$19,442 01 | \$19,442 01 |

WAITE AND SMITH.

(South Dartmouth.)

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|----------|----------|
| At works, | \$392 70 | |
| For distribution, | 5 00 | |
| management, | 15 00 | |
| taxes, | 12 52 | |
| | <hr/> | |
| | \$425 22 | |
| Income from sale of gas, | | \$809 62 |
| Balance to profit and loss, | 384 40 | |
| | <hr/> | <hr/> |
| | \$809 62 | \$809 62 |

WARE.

(See OTIS COMPANY.)

WARE ELECTRIC COMPANY.

ASSETS.

Electric plant:

| | | |
|--------------------------------------|-------------|--------------|
| Lands and buildings, | \$13,986 14 | |
| Steam plant, | 18,591 00 | |
| Electric plant, | 50,065 22 | |
| Overhead lines, | 90,448 00 | |
| Transformers, | 5,404 52 | |
| Meters, | 7,248 21 | |
| Street lamps and fixtures, | 2,850 00 | |
| Work in process, | 307 27 | |
| | <hr/> | \$188,900 36 |

Other assets:

| | | |
|--|------------|-----------|
| House and store wiring, | \$3,726 19 | |
| Cash, | 27,089 23 | |
| Due for electricity, | 4,423 40 | |
| Sundry accounts due the company, | 2,166 18 | |
| Electric fuel on hand, | 14 91 | |
| Motors on hand, | 2,423 48 | |
| Electric tools and implements, | 328 26 | |
| Office furniture and supplies, | 787 02 | |
| Reserve fund, | 850 00 | |
| Prepaid interest, | 765 02 | |
| Insurance, | 420 91 | |
| Investments, securities, | 500 00 | |
| | <hr/> | 43,494 60 |

Total assets as per books of the company, \$232,394 96

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$132,000 00 |
| Notes payable, | 87,500 00 |
| Unpaid bills, | 2,550 23 |
| Deposits by customers, | 17 00 |
| Interest accrued but not due, | 831 82 |
| Reserves, | 1,790 00 |
| Amounts due from the company, not included above, | 1,422 00 |
| Total liabilities as per books of the company, | \$226,111 05 |
| Profit and loss balance, | 6,283 91 |
| Total credits, | \$232,394 96 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|-------------|-------------|
| At station, | \$159 43 | |
| For current bought, | 16,807 43 | |
| distribution, | 2,811 41 | |
| management, | 2,010 20 | |
| taxes, | 3,418 48 | |
| incidentals, | 421 87 | |
| | <hr/> | |
| | \$25,628 82 | |
| Income from sale of electricity, | | \$34,675 96 |
| other sources, | | 5,035 35 |
| Balance to profit and loss, | 14,082 49 | |
| | <hr/> | <hr/> |
| | \$39,711 31 | \$39,711 31 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$6,259 45 |
| Balance of manufacturing account, | | 14,082 49 |
| Interest received, | | 785 01 |
| Jobbing, | | 423 24 |
| Reserve for dividend (June, 1915), | | 1,540 00 |
| Interest paid, | \$4,356 75 | |
| Dividends declared, | 9,240 00 | |
| Construction charged off, | 200 00 | |
| Reserve for dividend, | 1,540 00 | |
| Other items, | 1,469 53 | |
| Balance June 30, 1916, | 6,283 91 | |
| | <hr/> | <hr/> |
| | \$23,090 19 | \$23,090 19 |

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

| | |
|------------------------------------|--------------|
| Gas plant: | |
| Lands and buildings, | \$32,300 00 |
| Machinery and equipment, | 45,000 00 |
| Mains, | 92,000 00 |
| Services, | 1,270 81 |
| Meters, | 30,000 00 |
| | <hr/> |
| | \$200,570 81 |

Electric plant:

| | |
|---|-------------|
| Lands, | \$32,217 12 |
| Buildings, | 49,000 00 |
| Steam plant, | 86,400 00 |
| Electric plant, | 69,000 00 |
| Overhead lines, | 145,820 00 |
| Underground conduits, | 5,700 00 |
| Underground wires and cables, | 1,250 00 |
| Transformers, | 38,000 00 |
| Meters, | 24,000 00 |
| Street lamps and fixtures, | 3,000 00 |

\$454,387 12

Other assets:

| | |
|--|-------------|
| Office building, | \$19,937 60 |
| Cash, | 2,861 51 |
| Due for gas, | 9,892 42 |
| Due for electricity, | 20,731 44 |
| Sundry accounts due the company, | 3,955 76 |
| Gas coal on hand, | 5,982 95 |
| Enrichers on hand, | 1,414 58 |
| Purifying materials on hand, | 393 01 |
| Other gas materials on hand, | 7,693 72 |
| Gas tools and implements, | 1,700 00 |
| Electric fuel on hand, | 5,439 62 |
| Electric tools and implements, | 2,000 00 |
| Other electric materials and supplies on hand, | 18,572 01 |
| Stable and garage equipment, | 2,900 00 |
| Office furniture, | 4,000 00 |
| Interest prepaid, | 952 42 |
| Insurance and taxes, | 2,076 75 |
| Investments, real estate, | 1,494 28 |

111,998 07

Total assets as per books of the company, \$766,956 00

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$467,500 00 |
| Bonds issued, | 60,000 00 |
| Notes payable, | 72,200 00 |
| Unpaid bills, | 17,069 67 |
| Deposits by customers, | 541 71 |
| Unpaid dividends, | 9,350 00 |
| Interest accrued but not due, | 312 50 |
| Reserves, | 2,500 00 |
| Taxes and insurance accrued, | 2,855 07 |

Total liabilities as per books of the company, \$632,328 95

Profit and loss balance, 134,627 05

Total credits, \$766,956 00

MANUFACTURING ACCOUNT.

| Operating expenses (gas): | DR. | CR. |
|-----------------------------|-------------|-----|
| At works, | \$33,359 63 | |
| For distribution, | 4,607 61 | |
| management, | 5,805 28 | |
| taxes, | 3,100 98 | |
| incidentals, | 1,253 71 | |
| | <hr/> | |
| | \$48,127 21 | |

| Operating expenses (electric): | DR. | CR. |
|-------------------------------------|--------------|--------------|
| At station, | \$56,607 43 | |
| For distribution, | 21,430 89 | |
| management, | 10,534 08 | |
| taxes, | 5,748 04 | |
| incidentals, | 4,107 63 | |
| | <hr/> | |
| | \$98,428 07 | |
| Income from sale of gas, | | \$69,257 60 |
| sale of electricity, | | 160,915 59 |
| other sources (electric), | | 155 00 |
| Balance to profit and loss: | | |
| Gas, | 21,130 39 | |
| Electric, | 62,642 52 | |
| | <hr/> | |
| | \$230,328 19 | \$230,328 19 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$121,547 84 |
| Balance of gas manufacturing account, | | 21,130 39 |
| Balance of electric manufacturing account, | | 62,642 52 |
| Rents, | | 609 94 |
| Jobbing, | | 951 79 |
| Interest paid, | \$4,368 07 | |
| Dividends declared, | 37,400 00 | |
| Depreciation, | 25,007 00 | |
| Reserve for bad bills, | 2,500 00 | |
| Other items, | 2,980 36 | |
| Balance June 30, 1916, | 134,627 05 | |
| | <hr/> | |
| | \$206,882 48 | \$206,882 48 |

WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Company, Lessee.)

ASSETS.

| | | |
|---|------------|--------------|
| Electric plant: | | |
| Lands, | \$1,250 00 | |
| Buildings, | 4,256 42 | |
| Steam plant, | 5,127 28 | |
| Electric plant, | 14,465 07 | |
| Overhead lines, | 50,756 97 | |
| Transformers, | 6,811 32 | |
| Meters, | 10,334 58 | |
| Street lamps and fixtures, | 518 00 | |
| | <hr/> | |
| | | \$93,519 64 |
| Other assets: | | |
| Cash, | \$584 36 | |
| Sundry accounts due the company, | 1,286 17 | |
| Motors on hand, | 430 71 | |
| Office furniture, | 393 29 | |
| Reserve fund, | 2,824 00 | |
| Investments, real estate, | 1,778 10 | |
| | <hr/> | |
| | | 7,296 63 |
| Total assets as per books of the company, | | \$100,816 27 |

| LIABILITIES. | | |
|---|--|--------------|
| Capital stock, common, | | \$36,500 00 |
| Bonds issued, | | 10,000 00 |
| Coupon notes, | | 3,000 00 |
| Other notes payable, | | 3,000 00 |
| Interest accrued but not due, | | 373 67 |
| Reserves, | | 912 50 |
| Amounts due from the company, not included above, | | 30,308 49 |
| Total liabilities as per books of the company, | | \$84,094 66 |
| Profit and loss balance, | | 16,721 61 |
| Total credits, | | \$100,816 27 |

| PROFIT AND LOSS ACCOUNT. | | DR. | CR. |
|---|--------------------|-----|--------------------|
| Balance June 30, 1915, | | | \$16,721 61 |
| Rents, | | | 3,650 00 |
| For account interest from Marlborough Electric Co., | | | 830 67 |
| For account depreciation from Marlborough Electric Co., | | | 2,824 00 |
| Interest paid, | \$830 67 | | |
| Dividends declared, | 3,650 00 | | |
| Depreciation, | 2,824 00 | | |
| Balance June 30, 1916, | 16,721 61 | | |
| | <u>\$24,026 28</u> | | <u>\$24,026 28</u> |

WEST BOSTON GAS COMPANY.

| ASSETS. | | |
|---|-------------|--------------|
| Gas plant: | | |
| Lands and buildings, | \$55,169 85 | |
| Machinery and equipment, | 120,293 36 | |
| Mains, | 49,750 80 | |
| | <u></u> | \$225,214 01 |
| Other assets: | | |
| Cash, | \$824 25 | |
| Due for gas, | 11,730 22 | |
| Sundry accounts due the company, | 801 91 | |
| Gas coal on hand, | 1,596 58 | |
| Tar on hand, | 165 36 | |
| Enrichers on hand, | 941 40 | |
| Purifying materials on hand, | 210 25 | |
| Other gas materials on hand, | 1,214 73 | |
| Reserve fund, | 10,657 51 | |
| | <u></u> | 28,142 21 |
| Total assets as per books of the company, | | \$253,356 22 |

| LIABILITIES. | | |
|----------------------------------|--|--------------|
| Capital stock, common, | | \$175,000 00 |
| Notes payable, | | 57,500 00 |
| Unpaid bills, | | 2,095 39 |

| | |
|--|--------------|
| Reserve fund, | \$10,657 51 |
| Taxes accrued, | 1,986 50 |
| Total liabilities as per books of the company, | \$247,239 40 |
| Profit and loss balance, | 6,116 82 |
| Total credits, | \$253,356 22 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------------|--------------------|
| At works, | \$39,659 29 | |
| For distribution, | 805 44 | |
| management, | 3,087 24 | |
| taxes, | 2,869 51 | |
| incidentals, | 1,162 61 | |
| | <u>\$47,584 09</u> | |
| Income from sale of gas, | | \$65,672 15 |
| Balance to profit and loss, | 18,088 06 | |
| | <u>\$65,672 15</u> | <u>\$65,672 15</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$5,196 17 |
| Balance of manufacturing account, | | 18,088 06 |
| Interest received, | | 23 52 |
| Interest paid, | \$2,603 43 | |
| Dividends declared, | 10,087 50 | |
| Reserve fund, | 4,500 00 | |
| Balance June 30, 1916, | 6,116 82 | |
| | <u>\$23,307 75</u> | <u>\$23,307 75</u> |

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

| | |
|--|---------------------|
| Electric plant: | |
| Lands and buildings, | \$67,495 60 |
| Steam plant, | 134,331 72 |
| Electric plant, | 57,509 32 |
| Overhead lines, | 260,478 95 |
| Transformers, | 16,303 68 |
| Meters, | 20,250 11 |
| Street lamps and fixtures, | 1,883 00 |
| Work in process, | 14,761 53 |
| | <u>\$573,013 91</u> |
| Other assets: | |
| Office building, | \$7,785 04 |
| Cash, | 9,953 30 |
| Notes receivable, | 600 00 |
| Due for electricity, | 20,194 10 |
| Sundry accounts due the company, | 6,116 53 |
| Electric fuel on hand, | 3,524 59 |
| Motors on hand, | 16,505 31 |
| Electric tools and implements, | 3,187 05 |

Other assets — *Concluded.*

| | | |
|---|-------------|--------------|
| Other electric materials and supplies on hand, . | \$14,010 42 | |
| Stable and garage equipment, | 4,056 60 | |
| Office furniture, | 2,079 58 | |
| Reserve fund, | 3,850 00 | |
| Prepaid interest, | 1,466 32 | |
| Insurance, | 1,601 50 | |
| Prepaid taxes, | 36 96 | |
| | | <hr/> |
| | | \$94,967 30 |
| | | <hr/> |
| Total assets as per books of the company, | | \$667,981 21 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$300,000 00 |
| Notes payable, | 292,500 00 |
| Unpaid bills, | 25,322 05 |
| Deposits by customers, | 81 00 |
| Interest accrued but not due, | 3,554 58 |
| Premium realized on stock issues, | 15,000 00 |
| Reserves, | 505 83 |
| Amounts due from the company, not included above, | 2,907 30 |
| | <hr/> |
| Total liabilities as per books of the company, | \$639,870 76 |
| Profit and loss balance, | 28,110 45 |
| | <hr/> |
| Total credits, | \$667,981 21 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|--------------|--------------|
| At station, | \$55,476 51 | |
| For distribution, | 8,791 50 | |
| management, | 6,315 78 | |
| taxes, | 8,758 14 | |
| incidentals, | 1,897 34 | |
| | <hr/> | |
| | \$81,239 27 | |
| Income from sale of electricity, | | \$126,996 61 |
| other sources, | | 873 71 |
| Balance to profit and loss, | 46,631 05 | |
| | <hr/> | <hr/> |
| | \$127,870 32 | \$127,870 32 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$28,108 46 |
| Balance of manufacturing account, | | 46,631 05 |
| Interest received, | | 1,693 55 |
| Rents, | | 240 00 |
| Other items of income, | | 408 23 |
| Interest paid, | \$14,367 09 | |
| Dividends declared, | 30,000 00 | |
| Construction charged off, | 500 00 | |
| Depreciation, | 3,850 00 | |
| Other items, | 253 75 | |
| Balance June 30, 1916, | 28,110 45 | |
| | <hr/> | <hr/> |
| | \$77,081 29 | \$77,081 29 |

WILLIAMSBURG.

(SEE MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Gas plant:

| | |
|------------------------------------|------------|
| Lands, | \$1,045 00 |
| Buildings, | 1,364 17 |
| Machinery and equipment, | 1,247 75 |
| Holders, | 1,598 25 |
| Mains, | 24,921 45 |
| Services, | 5,478 30 |
| Meters, | 4,288 51 |

\$39,943 43

Electric plant:

| | |
|--------------------------------------|-------------|
| Overhead lines, | \$20,768 66 |
| Transformers, | 4,148 88 |
| Meters, | 5,124 54 |
| Street lamps and fixtures, | 2,643 02 |

32,685 10

Other assets:

| | |
|--|------------|
| Cash, | \$1,732 78 |
| Due for gas, | 1,104 28 |
| Due for electricity, | 2,153 81 |
| Sundry accounts due the company, | 2,988 92 |
| Other gas materials on hand, | 517 66 |
| Tools and implements, | 429 13 |
| Other electric materials and supplies on hand, | 769 39 |
| Stable and garage equipment, | 216 60 |
| Office furniture, | 536 49 |
| Investments, | 4,000 00 |

14,449 06

| | |
|---|-------------|
| Total assets as per books of the company, | \$87,077 59 |
|---|-------------|

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$40,000 00 |
| Notes payable, | 35,000 00 |
| Unpaid bills, | 2,092 15 |
| Deposits by customers, | 489 36 |
| Unpaid dividends, | 2,400 00 |
| Interest accrued but not due, | 1 81 |

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$79,983 32 |
| Profit and loss balance, | 7,094 27 |

| | |
|--------------------------|-------------|
| Total credits, | \$87,077 59 |
|--------------------------|-------------|

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|------------------------------------|-------------|-------------|
| Operating expenses (gas): | | |
| For gas bought, | \$6,259 47 | |
| distribution, | 908 43 | |
| management, | 2,295 53 | |
| taxes, | 646 07 | |
| incidentals, | 85 00 | |
| | <hr/> | |
| | \$10,194 50 | |
| Operating expenses (electric): | | |
| For current bought, | \$6,015 41 | |
| distribution, | 1,832 25 | |
| management, | 4,035 59 | |
| taxes, | 1,292 19 | |
| incidentals, | 169 68 | |
| | <hr/> | |
| | 13,345 12 | |
| Income from sale of gas, | | \$11,088 34 |
| sale of electricity, | | 23,218 60 |
| Balance to profit and loss: | | |
| Gas, | 893 84 | |
| Electric, | 9,873 48 | |
| | <hr/> | |
| | \$34,306 94 | \$34,306 94 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$7,311 06 |
| Balance of gas manufacturing account, | | 893 84 |
| Balance of electric manufacturing account, | | 9,873 48 |
| Interest received, | | 11 15 |
| Rents, | | 150 00 |
| Jobbing, | | 674 86 |
| Other items of income, | | 55 86 |
| Interest paid, | \$2,068 67 | |
| Dividends declared, | 7,200 00 | |
| Depreciation, | 2,050 00 | |
| Other items, | 557 31 | |
| Balance June 30, 1916, | 7,094 27 | |
| | <hr/> | |
| | \$18,970 25 | \$18,970 25 |

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

| | |
|---|---------------------------|
| Electric plant: | |
| Lands and reservoirs, | \$117,249 99 |
| Buildings, | 4,514 00 |
| Dams and canals, | 61,472 00 |
| Undeveloped hydraulic rights, | 60,000 00 |
| Electric plant, | 17,998 00 |
| Hydraulic plant equipment, | 7,976 00 |
| Overhead lines, | 18,744 81 |
| Transformers, | 4,491 43 |
| Meters, | 3,549 72 |
| | <hr/> |
| | ¹ \$295,995 95 |

¹ Includes \$72,052.61 added by the company by a revaluation of property purchased during the year.

Other assets:

| | | |
|--|------------|--------------------|
| Cash, | \$1,076 34 | |
| Due for electricity, | 5,247 91 | |
| Sundry accounts due the company, | 6,260 57 | |
| Motors on hand, | 367 34 | |
| Electric tools and implements, | 389 64 | |
| Other electric materials and supplies on hand, | 835 60 | |
| Stable and garage equipment, | 200 00 | |
| Office furniture, | 750 10 | |
| | | <u>\$15,127 50</u> |

Total assets as per books of the company, \$311,123 45

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$12,000 00 |
| Bonds issued, | 4,500 00 |
| Notes payable, | 203,000 00 |
| Unpaid bills, | 367 25 |
| Interest accrued but not due, | 1,682 26 |
| Amounts due from the company, not included above, | 270 00 |

Total liabilities as per books of the company, \$221,819 51
 Profit and loss balance, 89,303 94

Total credits, \$311,123 45

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|--------------------|--------------------|
| At station, | \$1,388 38 | |
| For current bought, | 4,473 55 | |
| distribution, | 3,182 13 | |
| management, | 2,784 70 | |
| taxes, | 1,176 07 | |
| incidentals, | 1,036 81 | |
| | <u>\$14,041 64</u> | |
| Income from sale of electricity, | | \$29,416 49 |
| Balance to profit and loss, | 15,374 85 | |
| | <u>\$29,416 49</u> | <u>\$29,416 49</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|---------------------|---------------------|
| Balance June 30, 1915, | | \$30,695 29 |
| Balance of manufacturing account, | | 15,374 85 |
| Jobbing, | | 949 20 |
| Present value of property purchased during the year in excess of purchase price, | | 72,052 61 |
| Interest paid, | \$6,734 21 | |
| Depreciation, | 22,470 70 | |
| Other items, | 563 10 | |
| Balance June 30, 1916, | 89,303 94 | |
| | <u>\$119,071 95</u> | <u>\$119,071 95</u> |

WOBURN GAS LIGHT COMPANY.

ASSETS.

Gas plant:

| | |
|---|------------|
| Lands, | \$4,500 00 |
| Buildings, | 10,000 00 |
| Machinery, equipment and holders, | 29,000 00 |
| Mains and services, | 44,432 22 |
| Meters, | 5,400 00 |

 \$93,332 22

Other assets:

| | |
|--|----------|
| Cash, | \$964 31 |
| Due for gas, | 3,436 51 |
| Sundry accounts due the company, | 464 95 |
| Gas coal on hand, | 2,267 06 |
| Coke on hand, | 400 00 |
| Tar on hand, | 236 95 |
| Enrichers on hand, | 50 00 |
| Purifying materials on hand, | 50 00 |
| Stoves on hand, | 100 00 |
| Gas fixtures on hand, | 50 00 |
| Gas tools and implements, | 100 00 |
| Office furniture, | 50 00 |

 8,169 78

 Total assets as per books of the company, \$101,502 00

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$45,100 00 |
| Notes payable, | 11,000 00 |
| Deposits by customers, | 302 00 |

 Total liabilities as per books of the company, \$56,402 00

Profit and loss balance, 45,100 00

 Total credits, \$101,502 00

MANUFACTURING ACCOUNT.

Operating expenses:

| | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| At works, | \$17,655 38 | |
| For distribution, | 2,064 62 | |
| management, | 3,967 90 | |
| taxes, | 2,123 20 | |
| incidentals, | 409 97 | |
| | <hr/> | |
| | \$26,221 07 | |
| Income from sale of gas, | | \$26,248 16 |
| residuals, | | 4,898 16 |
| other sources, | | 193 75 |
| Balance to profit and loss, | 5,119 00 | |
| | <hr/> | <hr/> |
| | \$31,340 07 | \$31,340 07 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$45,879 32 |
| Balance of manufacturing account, | | 5,119 00 |
| Jobbing, | | 315 95 |
| Interest paid, | \$451 76 | |
| Dividends declared, | 4,510 00 | |
| Depreciation, | 1,252 51 | |
| Balance June 30, 1916, | 45,100 00 | |
| | <hr/> | <hr/> |
| | \$51,314 27 | \$51,314 27 |

WORCESTER COUNTY GAS COMPANY.

ASSETS.

| | | |
|---|------------|--------------|
| Gas plant: | | |
| Lands, | \$4,832 50 | |
| Buildings, | 19,761 48 | |
| Machinery and equipment, | 31,778 46 | |
| Holders, | 11,243 00 | |
| Mains, | 202,386 79 | |
| Services, | 42,402 65 | |
| Meters, | 18,295 51 | |
| | <hr/> | \$330,700 39 |
| Other assets: | | |
| Office building, | \$3,621 91 | |
| Gas arcs, | 147 80 | |
| Cash, | 1,276 62 | |
| Due for gas, | 3,759 47 | |
| Sundry accounts due the company, | 3,064 79 | |
| Gas coal on hand, | 1,172 25 | |
| Enrichers on hand, | 272 77 | |
| Other gas materials on hand, | 9,800 97 | |
| Gas tools and implements, | 803 94 | |
| Stable and garage equipment, | 759 32 | |
| Office furniture, | 860 53 | |
| | <hr/> | 25,540 37 |
| Total assets as per books of the company, | | \$356,240 76 |
| Profit and loss balance, | | 32,465 70 |
| | | <hr/> |
| Total debits, | | \$388,706 46 |

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$285,000 00 |
| Notes payable, | 61,824 00 |
| Unpaid bills, | 2,432 06 |
| Deposits by customers, | 950 00 |
| Interest accrued but not due, | 75 37 |
| Amounts due from the company, not included above, | 38,301 74 |
| Street main extension deposit, | 123 29 |
| | <hr/> |
| Total liabilities as per books of the company, | \$388,706 46 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| Operating expenses: | | |
| At works, | \$7,027 90 | |
| For gas bought, | 12,126 16 | |
| distribution, | 4,923 53 | |
| management, | 7,186 67 | |
| taxes, | 2,984 38 | |
| incidentals, | 665 76 | |
| | <hr/> | |
| | \$34,914 40 | |
| Income from sale of gas, | | \$35,153 17 |
| other sources, | | 87 70 |
| Balance to profit and loss, | 326 47 | |
| | <hr/> | <hr/> |
| | \$35,240 87 | \$35,240 87 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$28,203 58 | |
| Balance of manufacturing account, | | \$326 47 |
| Interest received, | | 7 00 |
| Rents, | | 30 00 |
| Jobbing, | | 166 84 |
| Other items of income, | | 28 09 |
| Interest paid, | 4,633 49 | |
| Other items, | 187 03 | |
| Balance June 30, 1916, | | 32,465 70 |
| | <hr/> | <hr/> |
| | \$33,024 10 | \$33,024 10 |

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

| | | |
|--|--------------|----------------|
| Electric plant: | | |
| Lands, | \$101,233 72 | |
| Buildings, | 314,690 60 | |
| Steam plant, | 411,298 62 | |
| Electric plant, | 173,087 51 | |
| Overhead lines, | 211,146 01 | |
| Underground conduits, | 650,524 04 | |
| Underground wires and cables, | 568,343 79 | |
| Transformers, | 80,636 51 | |
| Meters, | 64,467 67 | |
| Street lamps and fixtures, | 41,925 71 | |
| | <hr/> | \$2,617,354 18 |
| Other assets: | | |
| Other permanent structures, | \$107,161 66 | |
| Cash, | 177,249 69 | |
| Due for electricity, | 87,237 38 | |
| Sundry accounts due the company, | 63,008 67 | |
| Electric fuel on hand, | 24,524 28 | |
| Motors on hand, | 10,470 79 | |
| Electric fixtures on hand, | 5,764 91 | |
| Electric tools and implements, | 4,436 82 | |

Other assets — *Concluded*

| | | |
|--|-------------|---------------------|
| Other electric materials and supplies on hand, | \$84,112 00 | |
| Stable and garage equipment, | 14,741 98 | |
| Office furniture, | 5,773 30 | |
| | | <u>\$584,481 48</u> |

Total assets as per books of the company, \$3,201,835 66

LIABILITIES.

| | |
|---|----------------|
| Capital stock, common, | \$1,400,000 00 |
| Notes payable, | 270,000 00 |
| Unpaid bills, | 84,567 00 |
| Deposits by customers, | 6,285 75 |
| Premium realized on stock issues, | 890,000 00 |

| | |
|--|----------------|
| Total liabilities as per books of the company, | \$2,650,852 75 |
| Profit and loss balance, | 550,982 91 |

Total credits, \$3,201,835 66

MANUFACTURING ACCOUNT.

| Operating expenses: | DR. | CR. |
|--|-----------------------|-----------------------|
| At station, | \$258,200 16 | |
| For current bought, | 36,081 68 | |
| distribution, | 126,777 00 | |
| management, | 79,128 99 | |
| taxes, | 75,353 30 | |
| incidentals, | 20,495 90 | |
| | <u>\$596,037 03</u> | |
| Income from sale of electricity, | | \$1,123,252 29 |
| other sources, | | 20,914 84 |
| Balance to profit and loss, | 548,130 10 | |
| | <u>\$1,144,167 13</u> | <u>\$1,144,167 13</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-----------------------|-----------------------|
| Balance June 30, 1915, | | \$523,287 64 |
| Balance of manufacturing account, | | 548,130 10 |
| Interest received, | | 3,030 23 |
| Rents, | | 315 00 |
| Jobbing, | | 3,313 99 |
| Interest paid, | \$8,598 31 | |
| Dividends declared, | 308,000 00 | |
| Depreciation, | 196,124 21 | |
| Other items, | 14,371 53 | |
| Balance June 30, 1916, | 550,982 91 | |
| | <u>\$1,078,076 96</u> | <u>\$1,078,076 96</u> |

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:

| | | |
|------------------------------------|----------------|----------------|
| Lands and buildings, | \$1,583,931 39 | |
| Machinery and equipment, | 824,729 69 | |
| Holders, | 642,116 07 | |
| Mains, | 370,478 46 | |
| Meters, | 109,614 96 | |
| | <hr/> | \$3,530,870 57 |

Other assets:

| | | |
|--|-------------|------------|
| Office building, | \$45,000 00 | |
| Cash, | 46,576 86 | |
| Due for gas, | 60,298 54 | |
| Sundry accounts due the company, | 23,512 85 | |
| Gas coal on hand, | 41,786 23 | |
| Coke on hand, | 22,107 75 | |
| Tar on hand, | 2,441 03 | |
| Enrichers on hand, | 6,479 20 | |
| Purifying materials on hand, | 298 63 | |
| Other gas materials on hand, | 36,464 58 | |
| Stoves on hand, | 20,453 99 | |
| Gas fixtures on hand, | 12,784 90 | |
| Stable and garage equipment, | 13,980 71 | |
| Office furniture, | 1,820 45 | |
| Insurance, | 15,447 05 | |
| | <hr/> | 349,452 77 |

Total assets as per books of the company, \$3,880,323 34

LIABILITIES.

| | | |
|---|----------------|--|
| Capital stock, common, | \$1,400,000 00 | |
| Coupon notes, | 1,000,000 00 | |
| Other notes payable, | 300,000 00 | |
| Unpaid bills, | 16,282 00 | |
| Deposits by customers, | 79,914 24 | |
| Unpaid dividends, | 21,000 00 | |
| Interest accrued but not due, | 11,675 38 | |
| Premium realized on stock issues, | 850,000 00 | |
| Reserves, | 19,918 58 | |
| Amounts due from the company, not included above, | 15,684 97 | |

Total liabilities as per books of the company, \$3,714,475 17

Profit and loss balance, 165,848 17

Total credits, \$3,880,323 34

MANUFACTURING ACCOUNT.

Operating expenses:

| | |
|-----------------------------|--------------|
| At works, | \$440,552 31 |
| For distribution, | 75,831 38 |
| management, | 34,685 54 |
| taxes, | 69,991 81 |
| incidentals, | 13,494 98 |

\$634,556 02

| | DR. | CR. |
|---------------------------------------|--------------|--------------|
| Income from sale of gas, | | \$734,181 19 |
| " residuals, | | 91,025 96 |
| Balance to profit and loss, | \$190,651 13 | |
| | <hr/> | <hr/> |
| | \$825,207 15 | \$825,207 15 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$155,572 94 |
| Balance of manufacturing account, | | 190,651 13 |
| Interest received, | | 6,697 11 |
| Interest on charges to new construction, | | 28,304 88 |
| Rents, | | 998 04 |
| Interest paid, | \$63,261 12 | |
| Dividends declared, | 147,000 00 | |
| Other items, | 6,114 81 | |
| Balance June 30, 1916, | 165,848 17 | |
| | <hr/> | <hr/> |
| | \$382,224 10 | \$382,224 10 |

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

| | | |
|--|-------------|----------------|
| Electric plant: | | |
| Buildings, | \$95,054 38 | |
| Steam plant, | 123,722 62 | |
| Electric plant, | 134,321 42 | |
| Overhead lines, | 453,999 73 | |
| Transformers, | 48,076 06 | |
| Meters, | 35,682 83 | |
| | <hr/> | \$890,857 04 |
| Other assets: | | |
| House wiring, | \$526 09 | |
| Cash, | 32,927 89 | |
| Notes receivable, | 314 10 | |
| Due for electricity, | 11,561 79 | |
| Sundry accounts due the company, | 17,918 03 | |
| Motors on hand, | 2,495 98 | |
| Electric tools and implements, | 1,448 22 | |
| Other electric materials and supplies on hand, | 10,235 15 | |
| Stable and garage equipment, | 2,052 65 | |
| Office furniture, | 2,607 81 | |
| Reserve fund, | 105,283 45 | |
| Insurance, | 5,324 08 | |
| Investments, | 15,000 00 | |
| | <hr/> | 207,695 24 |
| Total assets as per books of the company, | | \$1,098,552 28 |

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$800,000 00 |
| Notes payable, | 165,000 00 |
| Unpaid bills, | 10,619 09 |
| Deposits by customers, | 356 00 |

| | |
|---|----------------|
| Unpaid dividends, | \$20,000 00 |
| Interest accrued but not due, | 698 59 |
| Premium realized on stock issues, | 50,000 00 |
| Reserves, | 27,911 94 |
| Amounts due from the company, not included above, | 6,204 04 |
| Account of pole line rentals not due, | 115 57 |
| <hr/> | |
| Total liabilities as per books of the company, | \$1,080,905 23 |
| Profit and loss balance, | 17,647 05 |
| <hr/> | |
| Total credits, | \$1,098,552 28 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--|--------------|--------------|
| For current bought, | \$83,330 12 | |
| distribution, | 17,257 17 | |
| management, | 5,259 39 | |
| taxes, | 17,463 39 | |
| incidentals, | 2,194 22 | |
| | <hr/> | |
| | \$125,504 29 | |
| Income from sale of electricity, | | \$195,365 52 |
| other sources, | | 67,687 69 |
| Balance to profit and loss, | 137,548 92 | |
| | <hr/> | <hr/> |
| | \$263,053 21 | \$263,053 21 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$17,099 11 |
| Balance of manufacturing account, | | 137,548 92 |
| Interest received, | | 5,000 87 |
| Jobbing, | | 1,267 92 |
| Accrued dividend on stock sold, | | 1,769 28 |
| Interest paid, | \$11,226 66 | |
| Dividends declared, | 76,000 00 | |
| Depreciation, | 38,066 22 | |
| Reserve for bad debts, | 1,800 00 | |
| Other reserves, | 12,383 78 | |
| Other items, | 5,562 39 | |
| Balance June 30, 1916, | 17,647 05 | |
| | <hr/> | <hr/> |
| | \$162,686 10 | \$162,686 10 |

APPENDIX C—WATER COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1916.

[From the returns made, as corrected by the Board.]

AMHERST WATER COMPANY.

| ASSETS. | |
|--|--------------|
| Watersheds, reservoirs, real estate, mains, | \$214,445 04 |
| Pumping engines and auxiliaries, | 800 00 |
| Meters, | 17,214 39 |
| Distribution tools and supplies, | 339 92 |
| Other materials and supplies, | 1,094 94 |
| Cash on hand, | 7 70 |
| Accounts receivable for water, | 1,256 61 |
| Other accounts receivable, | 15 00 |
| <hr/> | |
| Total assets as per books of the company, | \$235,173 60 |
| LIABILITIES. | |
| Capital stock, common, | \$150,000 00 |
| Notes payable, | 49,000 00 |
| Interest due but not paid, | 540 00 |
| <hr/> | |
| Total liabilities as per books of the company, | \$199,540 00 |
| Profit and loss balance, | 35,633 60 |
| <hr/> | |
| | \$235,173 60 |

| OPERATING ACCOUNT. | | Dr. | Cr. |
|---------------------------------------|----------|-------------|-------------|
| Operating expenses: | | | |
| Supply, | \$636 33 | | |
| Distribution, | 426 92 | | |
| Management, | 3,566 16 | | |
| Taxes, | 3,523 55 | | |
| Incidentals, | 297 05 | | |
| | <hr/> | | |
| | | \$8,450 01 | |
| Income from sale of water, | | | \$22,162 37 |
| municipal income, | | | 3,469 00 |
| Balance to profit and loss, | | 17,181 36 | |
| | | <hr/> | <hr/> |
| | | \$25,631 37 | \$25,631 37 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$32,312 26 |
| Balance of operating account, | | 17,181 36 |
| Rents, | | 169 00 |
| Other items of income, | | 3 65 |
| Interest paid, | \$2,032 67 | |
| Dividends declared, | 12,000 00 | |
| Balance June 30, 1916, | 35,633 60 | |
| | <hr/> | <hr/> |
| | \$49,666 27 | \$49,666 27 |

ASHFIELD WATER COMPANY.

ASSETS.

| | |
|-------------------------|------------|
| Reservoirs, | \$3,000 00 |
| Land, | 300 00 |
| Mains, | 5,300 00 |
| Cash on hand, | 831 30 |

| | |
|---|------------|
| Total assets as per books of the company, | \$9,431 30 |
| Profit and loss balance, | 6,168 70 |

\$15,600 00

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$15,600 00 |
|----------------------------------|-------------|

Total liabilities as per books of the company, \$15,600 00

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|----------|----------|
| Supply, | \$11 50 | |
| Management, | 78 73 | |
| Taxes, | 198 58 | |
| | <hr/> | |
| | \$288 81 | |
| Income from sale of water, | | \$713 75 |
| municipal income, | | 250 00 |
| Balance to profit and loss, | 674 94 | |
| | <hr/> | <hr/> |
| | \$963 75 | \$963 75 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$6,743 64 | |
| Balance of operating account, | | \$674 94 |
| Depreciation, | 100 00 | |
| Balance June 30, 1916, | | 6,168 70 |
| | <hr/> | <hr/> |
| | \$6,843 64 | \$6,843 64 |

ASPINWALL WATER COMPANY.

(Lenox.)

ASSETS.

| | |
|----------------------|----------|
| Land, | \$300 00 |
| Buildings, | 9,700 00 |

| | |
|---|-------------|
| Total assets as per books of the company, | \$10,000 00 |
|---|-------------|

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$10,000 00 |
|----------------------------------|-------------|

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$10,000 00 |
|--|-------------|

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|--------------------------------------|------------|------------|
| Pumping, | \$2,749 26 | |
| Taxes, | 189 97 | |
| | <hr/> | |
| | \$2,939 23 | |
| Income from sale of water, | | \$2,939 23 |
| | <hr/> | <hr/> |
| | \$2,939 23 | \$2,939 23 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|----------------------------------|------------|------------|
| Balance June 30, 1915, | \$2,040 60 | |
| Other items of income, | | \$2,040 60 |
| | <hr/> | <hr/> |
| | \$2,040 60 | \$2,040 60 |

BARNSTABLE WATER COMPANY.

ASSETS.

| | |
|--|------------|
| Watersheds, | \$6,026 00 |
| Wells, | 7,228 71 |
| Water supply rights, | 7,500 00 |
| Buildings, | 5,603 54 |
| Pumps, | 3,443 86 |
| Internal combustion engines and auxiliaries, | 6,901 16 |
| Station piping, | 300 00 |
| Other station equipment, | 2,472 68 |
| Mains, | 103,878 98 |
| Water towers, | 10,691 24 |
| Services, | 7,153 38 |
| Hydrants, | 3,598 86 |
| Meters, | 300 00 |
| Fuel on hand, | 305 62 |
| Station tools and supplies, | 436 51 |
| Other materials and supplies, | 1,014 08 |
| Cash on hand, | 1,204 81 |
| Accounts receivable for water, | 1,772 86 |
| Other accounts receivable, | 1,536 56 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$171,368 85 |
|---|--------------|

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$75,000 00 |
| Bonds outstanding, | 75,000 00 |
| Notes payable, | 12,480 00 |
| Accounts payable, | 1,565 70 |
| Interest due but not paid, | 396 60 |
| Interest accrued but not due, | 937 50 |
| Other liabilities, | 1,827 76 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$167,207 56 |
| Profit and loss balance, | 4,161 29 |

 \$171,368 85

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| Supply, | \$155 00 | |
| Pumping, | 1,731 94 | |
| Distribution, | 21 92 | |
| Management, | 741 87 | |
| Taxes, | 1,077 57 | |
| Incidentals, | 535 92 | |
| | <hr/> | |
| | \$4,264 22 | |
| Income from sale of water, | | \$8,749 15 |
| municipal income, | | 2,403 33 |
| other sources, | | 751 88 |
| Balance to profit and loss, | 7,640 14 | |
| | <hr/> | |
| | \$11,904 36 | \$11,904 36 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,280 89 |
| Balance of operating account, | | 7,640 14 |
| Interest paid, | \$4,418 90 | |
| Other items, | 340 84 | |
| Balance June 30, 1916, | 4,161 29 | |
| | <hr/> | |
| | \$8,921 03 | \$8,921 03 |

BERKSHIRE WATER COMPANY.

(Lee.)

ASSETS.

| | |
|---|-------------|
| Reservoirs, | \$20,000 00 |
| Mains, | 47,190 00 |
| Hydrants, | 2,450 00 |
| Office furniture and equipment, | 60 00 |
| Stable and garage equipment, | 400 00 |
| Other materials and supplies, | 3,060 57 |
| Cash on hand, | 1,542 53 |
| Accounts receivable for water, | 1,720 47 |
| Other accounts receivable, | 94 82 |

| | |
|---|-------------|
| Total assets as per books of the company, | \$76,518 39 |
|---|-------------|

LIABILITIES.

| | |
|--|--------------------|
| Capital stock, common, | \$20,000 00 |
| Bonds outstanding, | 20,000 00 |
| Notes payable, | 28,920 00 |
| Total liabilities as per books of the company, | \$68,920 00 |
| Profit and loss balance, | 7,598 39 |
| | <u>\$76,518 39</u> |

OPERATING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|-------------------|-------------------|
| Operating expenses: | | |
| Supply, | \$525 90 | |
| Distribution, | 281 07 | |
| Management, | 2,094 96 | |
| Taxes, | 498 92 | |
| Incidentals, | 442 31 | |
| | <u>\$3,843 16</u> | |
| Income from sale of water, | | \$8,631 34 |
| municipal income, | | 1,107 00 |
| other sources, | | 79 38 |
| Balance to profit and loss, | 5,974 56 | |
| | <u>\$9,817 72</u> | <u>\$9,817 72</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$5,543 66 |
| Balance of operating account, | | 5,974 56 |
| Other items of income, | | 39 89 |
| Interest paid, | \$2,759 72 | |
| Dividends declared, | 1,200 00 | |
| Balance June 30, 1916, | 7,598 39 | |
| | <u>\$11,558 11</u> | <u>\$11,558 11</u> |

BRANT ROCK WATER COMPANY.

ASSETS.

| | |
|--|--------------------|
| Land and buildings, | \$2,400 00 |
| Pumps, | 900 00 |
| Internal combustion engines and auxiliaries, | 1,300 00 |
| Station piping, | 250 00 |
| Other station equipment, | 500 00 |
| Mains, | 10,945 00 |
| Services, | 100 00 |
| Accounts receivable for water, | 1,613 00 |
| Total assets as per books of the company, | <u>\$18,008 00</u> |

LIABILITIES.

| | |
|--|--------------------|
| Capital stock, common, | \$5,000 00 |
| Accounts payable, | 10,595 00 |
| Interest due but not paid, | 635 70 |
| Other liabilities, | 394 14 |
| Total liabilities as per books of the company, | <u>\$16,624 84</u> |
| Profit and loss balance, | 1,383 16 |
| | <u>\$18,008 00</u> |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|------------|------------|
| Pumping, | \$1,901 30 | |
| Distribution, | 928 00 | |
| Management, | 1,275 00 | |
| Taxes, | 54 50 | |
| Incidentals, | 300 00 | |
| | <hr/> | |
| | \$4,458 80 | |
| Income from sale of water, | | \$4,487 00 |
| municipal income, | | 46 00 |
| Balance to profit and loss, | 74 20 | |
| | <hr/> | <hr/> |
| | \$4,533 00 | \$4,533 00 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,944 66 |
| Balance of operating account, | | 74 20 |
| Interest paid, | \$635 70 | |
| Balance June 30, 1916, | 1,383 16 | |
| | <hr/> | <hr/> |
| | \$2,018 86 | \$2,018 86 |

BRIDGEWATERS WATER COMPANY.

ASSETS.

| | |
|---|--------------|
| Land and buildings, | \$24,009 53 |
| Pumping engines and auxiliaries, | 22,233 75 |
| Mains, water towers, services, hydrants, other supply devices and meters, | 177,812 64 |
| Cash on hand, | 2,207 20 |
| | <hr/> |
| Total assets as per books of the company, | \$226,263 12 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$100,000 00 |
| Bonds outstanding, | 75,000 00 |
| Notes payable, | 27,000 00 |
| | <hr/> |
| Total liabilities as per books of the company, | \$202,000 00 |
| Profit and loss balance, | 24,263 12 |
| | <hr/> |
| | \$226,263 12 |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| Pumping, | \$2,591 42 | |
| Distribution, | 1,258 59 | |
| Management, | 3,409 43 | |
| Taxes, | 1,691 46 | |
| Incidentals, | 631 26 | |
| | <hr/> | |
| | \$9,582 16 | |
| Income from sale of water, | | \$19,774 93 |
| municipal income, | | 1,500 00 |
| Balance to profit and loss, | 11,692 77 | |
| | <hr/> | <hr/> |
| | \$21,274 93 | \$21,274 93 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$17,358 06 |
| Balance of operating account, | | 11,692 77 |
| Interest received, | | 45 87 |
| Rents, | | 67 32 |
| Interest paid, | \$4,900 90 | |
| Balance June 30, 1916, | 24,263 12 | |
| | <hr/> | <hr/> |
| | \$29,164 02 | \$29,164 02 |

CHESHIRE WATER COMPANY.

ASSETS.

| | |
|---|-------------|
| Reservoirs and pipe lines, | \$14,009 19 |
| Cash on hand, | 1,481 67 |
| Accounts receivable for water, | 280 50 |
| | <hr/> |
| Total assets as per books of the company, | \$15,771 36 |

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$15,000 00 |
| | <hr/> |
| Total liabilities as per books of the company, | \$15,000 00 |
| Profit and loss balance, | 771 36 |
| | <hr/> |
| | \$15,771 36 |

OPERATING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|------------|------------|
| Operating expenses: | | |
| Distribution, | \$93 72 | |
| Management, | 121 26 | |
| Taxes, | 279 22 | |
| | <hr/> | |
| | \$494 20 | |
| Income from sale of water, | | \$2,415 77 |
| Balance to profit and loss, | 1,921 57 | |
| | <hr/> | <hr/> |
| | \$2,415 77 | \$2,415 77 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$499 79 |
| Balance of operating account, | | 1,921 57 |
| Dividends declared, | \$1,650 00 | |
| Balance June 30, 1916, | 771 36 | |
| | <hr/> | <hr/> |
| | \$2,421 36 | \$2,421 36 |

COHASSET WATER COMPANY.

ASSETS.

| | |
|---|-------------|
| Land and buildings, | \$89,072 31 |
| Boilers, auxiliaries and other plant items, | 90,296 99 |
| Other equipment, | 1,250 68 |

| | |
|---|------------|
| Other materials and supplies, | \$1,094 60 |
| Cash on hand, | 2,151 40 |
| Other accounts receivable, | 342 19 |

Total assets as per books of the company, \$184,208 17

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$80,400 00 |
| Capital stock, preferred, | 19,600 00 |
| Bonds outstanding, | 65,000 00 |
| Notes payable, | 8,000 00 |
| Accounts payable, | 13 04 |
| Premiums realized on capital stock issued, | 378 00 |

Total liabilities as per books of the company, \$173,391 04
Profit and loss balance, 10,817 13

\$184,208 17

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|--------------------|--------------------|
| Pumping, | \$4,029 62 | |
| Distribution, | 40 85 | |
| Management, | 3,213 83 | |
| Taxes, | 1,916 87 | |
| Incidentals, | 1,862 35 | |
| | <u>\$11,063 52</u> | |
| Income from sale of water, | | \$14,678 94 |
| municipal income, | | 4,160 00 |
| other sources, | | 69 86 |
| Balance to profit and loss, | 7,845 28 | |
| | <u>\$18,908 80</u> | <u>\$18,908 80</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$18,271 82 |
| Balance of operating account, | | 7,845 28 |
| Interest received, | | 82 91 |
| Rents, | | 57 17 |
| Jobbing, | | 17 45 |
| Interest paid, | \$3,575 34 | |
| Depreciation, | 6,882 16 | |
| Dividends declared, | 5,000 00 | |
| Balance June 30, 1916, | 10,817 13 | |
| | <u>\$26,274 63</u> | <u>\$26,274 63</u> |

COTTAGE CITY WATER COMPANY.

ASSETS.

| | |
|--|--------------|
| Watersheds, wells, reservoirs and other plant items, | \$218,326 07 |
| Fuel on hand, | 1,876 61 |
| Station tools and supplies, | 197 28 |
| Distribution tools and supplies, | 501 34 |
| Other materials and supplies, | 2,077 10 |

| | |
|--|----------|
| Cash on hand, | \$536 71 |
| Accounts receivable for water, | 161 58 |
| Other accounts receivable, | 8 79 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$223,685 48 |
|---|--------------|

LIABILITIES.

| | |
|----------------------------------|--------------|
| Capital stock, common, | \$100,000 00 |
| Bonds outstanding, | 90,000 00 |
| Notes payable, | 11,000 00 |
| Accounts payable, | 1,801 22 |
| Other liabilities, | 12,089 27 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$214,890 49 |
| Profit and loss balance, | 8,794 99 |

\$223,685 48

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| Supply, | \$230 28 | |
| Pumping, | 3,413 26 | |
| Distribution, | 226 92 | |
| Management, | 3,836 21 | |
| Taxes, | 2,150 22 | |
| Incidentals, | 337 07 | |
| | <hr/> | |
| | \$10,193 96 | |
| Income from sale of water, | | \$18,851 10 |
| municipal income, | | 2,517 88 |
| Balance to profit and loss, | 11,175 02 | |
| | <hr/> | <hr/> |
| | \$21,368 98 | \$21,368 98 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$8,435 70 |
| Balance of operating account, | | 11,175 02 |
| Jobbing, | | 243 23 |
| Interest paid, | \$5,058 96 | |
| Depreciation, | 5,000 00 | |
| Reserve fund, | 1,000 00 | |
| Balance June 30, 1916, | 8,794 99 | |
| | <hr/> | <hr/> |
| | \$19,853 95 | \$19,853 95 |

DEDHAM WATER COMPANY.

ASSETS.

| | |
|---|-------------|
| Wells, | \$12,868 08 |
| Water supply rights, | 17,542 50 |
| Land, | 7,300 50 |
| Buildings, | 12,343 11 |
| Boilers and auxiliaries, pumping engines and auxiliaries and pumps, | 40,660 12 |
| Mains, water towers, services, hydrants, other supply devices and meters, | 345,416 63 |
| Cash on hand, | 13,327 47 |
| Accounts receivable for water, | 11,053 83 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$460,512 24 |
|---|--------------|

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$200,000 00 |
| Bonds outstanding, | 113,000 00 |
| Notes payable, | 5,000 00 |
| Interest accrued but not due, | 941 67 |
| Dividends voted but not paid, | 6,000 00 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$324,941 67 |
| Profit and loss balance, | 135,570 57 |
| | <hr/> |
| | \$460,512 24 |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| Pumping, | \$5,680 43 | |
| Distribution, | 3,713 17 | |
| Management, | 7,873 58 | |
| Taxes, | 5,144 24 | |
| Incidentals, | 2,253 67 | |
| | <hr/> | |
| | \$24,665 09 | |
| Income from sale of water, | | \$42,974 72 |
| municipal income, | | 6,725 00 |
| other sources, | | 210 75 |
| Balance to profit and loss, | 25,245 38 | |
| | <hr/> | <hr/> |
| | \$49,910 47 | \$49,910 47 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$128,040 06 |
| Balance of operating account, | | 25,245 38 |
| Interest received, | | 229 31 |
| Interest paid, | \$5,944 18 | |
| Dividends declared, | 12,000 00 | |
| Balance June 30, 1916, | 135,570 57 | |
| | <hr/> | <hr/> |
| | \$153,514 75 | \$153,514 75 |

EAST MOUNTAIN WATER COMPANY.

(West Stockbridge.)

ASSETS.

| | |
|--|----------|
| Watersheds, | \$200 00 |
| Reservoirs, | 100 00 |
| Water supply rights, | 250 00 |
| Mains, | 1,900 00 |
| Services, | 5 00 |
| Meters, | 212 22 |
| Distribution tools and supplies, | 4 25 |
| Cash on hand, | 6 23 |
| Accounts receivable for water, | 67 34 |

| | |
|---|------------|
| Total assets as per books of the company, | \$2,745 04 |
| Profit and loss balance, | 1,254 96 |
| | <hr/> |
| | \$4,000 00 |

| LIABILITIES. | |
|--|------------|
| Capital stock, common, | \$4,000 00 |
| Total liabilities as per books of the company, | \$4,000 00 |

| OPERATING ACCOUNT. | | Dr. | Cr. |
|---------------------------------------|---------|----------|----------|
| Operating expenses: | | | |
| Supply, | \$19 80 | | |
| Distribution, | 21 27 | | |
| Management, | 45 90 | | |
| Taxes, | 63 29 | | |
| | | \$150 26 | |
| Income from sale of water, | | | \$579 41 |
| Balance to profit and loss, | | 429 15 | |
| | | \$579 41 | \$579 41 |

| PROFIT AND LOSS ACCOUNT. | | Dr. | Cr. |
|---|------------|-----|------------|
| Balance June 30, 1915, | \$1,048 61 | | |
| Balance of operating account, | | | \$429 15 |
| Depreciation, | 75 50 | | |
| Dividends declared, | 560 00 | | |
| Balance June 30, 1916, | | | 1,254 96 |
| | \$1,684 11 | | \$1,684 11 |

EDGARTOWN WATER COMPANY.

| ASSETS. | |
|--|-------------|
| Land, buildings, boilers and other plant items, | \$72,433 02 |
| Mains, | 4,208 84 |
| Water towers, services, hydrants, other supply devices and meters, | 2,209 05 |
| Cash on hand, | 446 84 |
| Accounts receivable for water, | 279 61 |
| Interest prepaid, | 43 62 |
| Total assets as per books of the company, | \$79,620 98 |

| LIABILITIES. | |
|--|-------------|
| Capital stock, common, | \$32,500 00 |
| Bonds outstanding, | 32,500 00 |
| Notes payable, | 5,500 00 |
| Interest accrued but not due, | 744 79 |
| Total liabilities as per books of the company, | \$71,244 79 |
| Profit and loss balance, | 8,376 19 |
| | \$79,620 98 |

| OPERATING ACCOUNT. | | Dr. | Cr. |
|------------------------|----------|------------|-----|
| Operating expenses: | | | |
| Pumping, | \$399 41 | | |
| Management, | 1,472 80 | | |
| Taxes, | 768 46 | | |
| Incidentals, | 301 00 | | |
| | | \$2,941 67 | |

| | Dr. | Cr. |
|-------------------------------------|-------------------|-------------------|
| Income from sale of water, | | \$6,137 82 |
| municipal income, | | 1,782 60 |
| other sources, | | 26 00 |
| Balance to profit and loss, | \$5,004 75 | |
| | <u>\$7,946 42</u> | <u>\$7,946 42</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|--------------------|--------------------|
| Balance June 30, 1915, | | \$6,616 42 |
| Balance of operating account, | | 5,004.75 |
| Interest paid, | \$1,944 98 | |
| Dividends declared, | 1,300 00 | |
| Balance June 30, 1916, | 8,376 19 | |
| | <u>\$11,621 17</u> | <u>\$11,621 17</u> |

FAIRHAVEN WATER COMPANY.

ASSETS.

| | |
|---|---------------------|
| Watersheds, | \$1,700 00 |
| Wells, | 9,657 09 |
| Land, | 4,000 00 |
| Buildings, | 16,197 10 |
| Boilers and auxiliaries, | 3,571 94 |
| Pumping engines and auxiliaries, | 1,500 00 |
| Pumps, | 9,881 78 |
| Mains, | 81,138 14 |
| Water towers, | 25,716 08 |
| Services, | 14,418 89 |
| Hydrants, | 3,060 00 |
| Other supply devices, | 5,696 98 |
| Other materials and supplies, | 1,171 29 |
| Cash on hand, | 164 79 |
| Accounts receivable for water, | 10,560 81 |
| Total assets as per books of the company, | <u>\$188,434 89</u> |

LIABILITIES.

| | |
|---------------------------------------|--------------|
| Capital stock, common, | \$125,000 00 |
| Notes payable, | 62,000 00 |
| Interest accrued but not due, | 639 17 |

| | |
|--|---------------------|
| Total liabilities as per books of the company, | \$187,639 17 |
| Profit and loss balance, | 795 72 |
| | <u>\$188,434 89</u> |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|-----------------------|--------------------|-----|
| Supply, | \$415 03 | |
| Pumping, | 4,799 19 | |
| Distribution, | 679 45 | |
| Management, | 3,884 28 | |
| Taxes, | 1,622 96 | |
| Incidentals, | 75 52 | |
| | <u>\$11,476 43</u> | |

| | DR. | CR. |
|-------------------------------------|-------------|-------------|
| Income from sale of water, | | \$19,143 56 |
| municipal income, | | 3,123 42 |
| Balance to profit and loss, | \$10,790 55 | |
| | <hr/> | <hr/> |
| | \$22,266 98 | \$22,266 98 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$5,643 03 |
| Balance of operating account, | | 10,790 55 |
| Rents, | | 25 00 |
| Jobbing, | | 146 75 |
| Amount accrued interest not entered up in 1915, | | 571 67 |
| Interest paid, | \$2,968 95 | |
| Depreciation, | 9,526 74 | |
| Dividends declared, | 3,750 00 | |
| Loss in meters account, | 135 59 | |
| Balance June 30, 1916, | 795 72 | |
| | <hr/> | <hr/> |
| | \$17,177 00 | \$17,177 00 |

GRAFTON WATER COMPANY.

ASSETS.

| | |
|---|-------------|
| Land, | \$2,000 00 |
| Buildings, | 4,810 00 |
| Wells, boilers and other plant items, | 20,045 00 |
| Mains, water towers, services, hydrants, other supply devices and meters, | 64,132 00 |
| Cash on hand, | 2,619 38 |
| | <hr/> |
| Total assets as per books of the company, | \$93,606 38 |
| Profit and loss balance, | 71,518 62 |
| | <hr/> |

\$165,125 00

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$80,000 00 |
| Bonds outstanding, | 80,000 00 |
| Other liabilities, | 5,125 00 |
| | <hr/> |

Total liabilities as per books of the company, \$165,125 00

OPERATING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|-------------|-------------|
| Operating expenses: | | |
| Pumping, | \$3,234 73 | |
| Distribution, | 417 96 | |
| Management, | 739 20 | |
| Taxes, | 541 05 | |
| | <hr/> | |
| | \$4,932 94 | |
| Income from sale of water, | | \$7,501 97 |
| municipal income, | | 2,532 94 |
| Balance to profit and loss, | 5,101 97 | |
| | <hr/> | <hr/> |
| | \$10,034 91 | \$10,034 91 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$73,404 97 | |
| Balance of operating account, | | \$5,101 97 |
| Interest received, | | 34 38 |
| Interest paid, | 3,250 00 | |
| Balance June 30, 1916, | | 71,518 62 |
| | <hr/> | <hr/> |
| | \$76,654 97 | \$76,654 97 |

GRANVILLE CENTER WATER COMPANY.

ASSETS.

| | |
|--|------------|
| Watersheds, | \$1,000 00 |
| Wells and reservoirs, | 2,500 00 |
| Mains, | 5,030 00 |
| Services, | 309 16 |
| Meters, | 140 00 |
| Station tools and supplies, | 489 66 |
| Cash on hand, | 138 87 |
| Accounts receivable for water, | 12 00 |

| | |
|---|-------------|
| Total assets as per books of the company, | \$9,619 69 |
| Profit and loss balance, | 1,087 64 |
| | <hr/> |
| | \$10,707 33 |

LIABILITIES.

| | |
|----------------------------------|------------|
| Capital stock, common, | \$6,000 00 |
| Notes payable, | 3,350 00 |
| Accounts payable, | 1,357 33 |

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$10,707 33 |
|--|-------------|

OPERATING ACCOUNT.

| | Dr. | Cr. |
|---------------------------------------|----------|----------|
| Operating expenses: | | |
| Supply, | \$50 00 | |
| Management, | 19 06 | |
| Taxes, | 66 00 | |
| Incidentals, | 103 45 | |
| | <hr/> | |
| | \$238 51 | |
| Income from sale of water, | | \$222 87 |
| Balance to profit and loss, | | 15 64 |
| | <hr/> | <hr/> |
| | \$238 51 | \$238 51 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$878 72 | |
| Balance of operating account, | 15 64 | |
| Jobbing, | | \$11 41 |
| Interest paid, | 167 50 | |
| Other items, | 37 19 | |
| Balance June 30, 1916, | | 1,087 64 |
| | <hr/> | <hr/> |
| | \$1,099 05 | \$1,099 05 |

GROTON WATER COMPANY.

ASSETS.

| | |
|--|--------------------|
| Wells, reservoirs, land and other plant items, | \$89,400 61 |
| Fuel on hand, | 74 70 |
| Station tools and supplies, | 35 15 |
| Cash on hand, | 3,907 79 |
| Accounts receivable for water, | 37 73 |
| Insurance, | 55 06 |
| Total assets as per books of the company, | <u>\$93,511 01</u> |

LIABILITIES.

| | |
|--|--------------------|
| Capital stock, common, | \$31,800 00 |
| Bonds outstanding, | 28,000 00 |
| Total liabilities as per books of the company, | <u>\$59,800 00</u> |
| Profit and loss balance, | 33,711 01 |
| | <u>\$93,511 01</u> |

OPERATING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|-------------------|-------------------|
| Operating expenses: | | |
| Supply, | \$4,553 58 | |
| Pumping, | 193 08 | |
| Management, | 1,516 65 | |
| Taxes, | 481 87 | |
| Incidentals, | 105 76 | |
| | <u>\$6,850 94</u> | |
| Income from sale of water, | | \$9,668 80 |
| Balance to profit and loss, | 2,817 86 | |
| | <u>\$9,668 80</u> | <u>\$9,668 80</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$35,125 70 |
| Balance of operating account, | | 2,817 86 |
| Interest received, | | 67 45 |
| Interest paid, | \$1,120 00 | |
| Dividends declared, | 3,180 00 | |
| Balance June 30, 1916, | 33,711 01 | |
| | <u>\$38,011 01</u> | <u>\$38,011 01</u> |

HILL WATER COMPANY.

(Stockbridge.)

OPERATING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|----------------|----------------|
| Operating expenses: | | |
| Taxes, | \$78 40 | |
| Income from sale of water, | | \$86 00 |
| Balance to profit and loss, | 7 60 | |
| | <u>\$86 00</u> | <u>\$86 00</u> |

HINGHAM WATER COMPANY.

ASSETS.

| | |
|---|------------|
| Watersheds, | \$7,886 76 |
| Reservoirs and water supply rights, | 14,952 88 |
| Land, | 2,075 00 |
| Buildings, | 9,027 68 |
| Pumping engines and other plant items, | 34,806 50 |
| Mains, water towers, services, hydrants and other supply devices, | 590,568 05 |
| Meters, | 2,251 65 |
| Office building and land, | 10,322 87 |
| Office furniture and equipment, | 241 04 |
| Stable and garage equipment, | 1,626 93 |
| Fuel on hand, | 422 35 |
| Station and distribution tools and supplies, | 750 00 |
| Other materials and supplies, | 6,852 10 |
| Cash on hand, | 668 61 |
| Accounts receivable for water, | 1,182 47 |
| Other accounts receivable, | 1,667 81 |
| Investments, | 1,100 00 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$686,402 70 |
|---|--------------|

LIABILITIES.

| | |
|---|--------------|
| Capital stock, common, | \$300,000 00 |
| Bonds outstanding, | 120,000 00 |
| Notes payable, | 28,535 95 |
| Interest accrued but not due, | 855 23 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$449,391 18 |
| Profit and loss balance, | 237,011 52 |

\$686,402 70

OPERATING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|-------------|-------------|
| Supply, | \$1,806 14 | |
| Pumping, | 8,392 04 | |
| Distribution, | 3,125 45 | |
| Management, | 8,233 86 | |
| Taxes, | 9,992 94 | |
| Incidentals, | 3,634 37 | |
| | <hr/> | |
| | \$35,184 80 | |
| Income from sale of water, | | \$69,227 30 |
| municipal income, | | 4,088 25 |
| Balance to profit and loss, | 38,130 75 | |
| | <hr/> | |
| | \$73,315 55 | \$73,315 55 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-----|--------------|
| Balance June 30, 1915, | | \$241,015 12 |
| Balance of operating account, | | 38,130 75 |
| Interest received, | | 172 05 |
| Rents, | | 1,240 64 |

| | DR. | CR. |
|---|--------------------|--------------------|
| Jobbing, | | \$1,068 40 |
| Other items of income, | | 1,475 47 |
| Interest paid, | \$7,127 61 | |
| Dividends declared, | 24,000 00 | |
| Water rates paid during June, 1915, | 13,463 30 | |
| Other items, | 1,500 00 | |
| Balance June 30, 1916, | 237,011 52 | |
| | <hr/> \$283,102 43 | <hr/> \$283,102 43 |

HOLLISTON WATER COMPANY.

| ASSETS. | | |
|---|--|--------------------|
| Wells, | | \$1,500 00 |
| Reservoirs, | | 18,000 00 |
| Land, | | 16,615 56 |
| Buildings, | | 2,000 00 |
| Pumping engines and auxiliaries, | | 8,000 00 |
| Mains, | | 56,242 54 |
| Water towers, | | 8,600 00 |
| Services, | | 3,800 00 |
| Hydrants, | | 2,755 56 |
| Cash on hand, | | 202 80 |
| Total assets as per books of the company, | | <hr/> \$117,716 46 |
| Profit and loss balance, | | 6,873 54 |
| | | <hr/> \$124,590 00 |

| LIABILITIES. | | |
|--|--|--------------------|
| Capital stock, common, | | \$25,000 00 |
| Capital stock, preferred, | | 25,000 00 |
| Bonds outstanding, | | 50,000 00 |
| Notes payable, | | 24,590 00 |
| Total liabilities as per books of the company, | | <hr/> \$124,590 00 |

| OPERATING ACCOUNT. | | |
|---------------------------------------|------------------|------------------|
| Operating expenses: | DR. | CR. |
| Pumping, | \$1,795 52 | |
| Distribution, | 338 23 | |
| Management, | 720 00 | |
| Taxes, | 837 01 | |
| | <hr/> \$3,690 76 | |
| Income from sale of water, | | \$4,061 43 |
| municipal income, | | 2,655 00 |
| Balance to profit and loss, | 3,025 67 | |
| | <hr/> \$6,716 43 | <hr/> \$6,716 43 |

| PROFIT AND LOSS ACCOUNT. | | |
|---|-------------------|-------------------|
| | DR. | CR. |
| Balance June 30, 1915, | \$7,601 67 | |
| Balance of operating account, | | \$3,025 67 |
| Other items of income, | | 202 46 |
| Interest paid, | 2,500 00 | |
| Balance June 30, 1916, | | 6,873 54 |
| | <hr/> \$10,101 67 | <hr/> \$10,101 67 |

HOUSATONIC WATER WORKS COMPANY.

(Great Barrington.)

ASSETS.

| | |
|---|-------------|
| Land, buildings, dam and other plant items, | \$82,762 91 |
| Cash on hand, | 1,835 60 |
| Accounts receivable for water, | 2,649 98 |
| Investments, | 3,050 00 |

Total assets as per books of the company, \$90,298 49

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$40,000 00 |
| Accounts payable, | 482 65 |
| Other liabilities, | 3,065 39 |

Total liabilities as per books of the company, \$43,548 04

Profit and loss balance, 46,750 45

\$90,298 49

OPERATING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|------------|------------|
| Distribution, | \$40 23 | |
| Management, | 899 67 | |
| Taxes, | 824 82 | |
| Incidentals, | 180 23 | |
| | <hr/> | |
| | \$1,944 95 | |
| Income from sale of water, | | \$7,601 09 |
| municipal income, | | 51 00 |
| other sources, | | 873 63 |
| Balance to profit and loss, | 6,580 77 | |
| | <hr/> | <hr/> |
| | \$8,525 72 | \$8,525 72 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$40,132 32 |
| Balance of operating account, | | 6,580 77 |
| Interest received, | | 37 36 |
| Balance June 30, 1916, | \$46,750 45 | |
| | <hr/> | <hr/> |
| | \$46,750 45 | \$46,750 45 |

HUMAROCK BEACH WATER COMPANY.

(Marshfield.)

ASSETS.

| | |
|--------------------------------|----------|
| Watersheds, | \$500 00 |
| Wells, | 400 00 |
| Reservoirs, | 2,000 00 |
| Water supply rights, | 1,000 00 |

| | |
|--|------------|
| Land, | \$1,000 00 |
| Buildings, | 250 00 |
| Pumping engines and auxiliaries, | 1,100 00 |
| Pumps, | 400 00 |
| Station piping, | 250 00 |
| Other station equipment, | 200 00 |
| Mains, | 2,150 00 |
| Water towers, | 950 00 |
| Other supply devices, | 50 00 |

Total assets as per books of the company, \$10,250 00

LIABILITIES.

Capital stock, common, \$10,000 00

Total liabilities as per books of the company, \$10,000 00

Profit and loss balance, 250 00

\$10,250 00

OPERATING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|------------|------------|
| Pumping, \$605 82 | | |
| Distribution, 93 18 | | |
| Taxes, 180 00 | | |
| Incidentals, 35 00 | | |
| | \$914 00 | |
| Income from sale of water, | | \$1,414 00 |
| Balance to profit and loss, | 500 00 | |
| | \$1,414 00 | \$1,414 00 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|----------|----------|
| Balance June 30, 1915, | | \$50 00 |
| Balance of operating account, | | 500 00 |
| Depreciation, \$300 00 | | |
| Balance June 30, 1916, 250 00 | | |
| | \$550 00 | \$550 00 |

KNOX HILL WATER COMPANY.

(Palmer.)

ASSETS.

| | |
|--|----------|
| Reservoirs, | \$300 00 |
| Water supply rights, | 200 00 |
| Mains, | 270 00 |
| Cash on hand, | 5 78 |
| Accounts receivable for water, | 16 50 |

Total assets as per books of the company, \$792 28

Profit and loss balance, 1,132 72

\$1,925 00

| LIABILITIES. | |
|--|------------|
| Capital stock, common, | \$1,925 00 |
| Total liabilities as per books of the company, | \$1,925 00 |

| OPERATING ACCOUNT. | | Dr. | Cr. |
|---------------------------------------|---------|----------|----------|
| Operating expenses: | | | |
| Supply, | \$24 57 | | |
| Distribution, | 110 13 | | |
| Management, | 4 00 | | |
| Taxes, | 10 78 | | |
| | | \$149 48 | |
| Income from sale of water, | | | \$216 50 |
| Balance to profit and loss, | | 67 02 | |
| | | \$216 50 | \$216 50 |

| PROFIT AND LOSS ACCOUNT. | | Dr. | Cr. |
|---|------------|------------|------------|
| Balance June 30, 1915, | \$1,151 61 | | |
| Balance of operating account, | | | \$67 02 |
| Dividends declared, | 48 13 | | |
| Balance June 30, 1916, | | | 1,132 72 |
| | | \$1,199 74 | \$1,199 74 |

LENOX WATER COMPANY.

| ASSETS. | |
|---|--------------|
| Watersheds, | \$25,999 33 |
| Reservoirs, | 99,350 63 |
| Water supply rights, | 300 00 |
| Buildings, | 915 60 |
| Pumps, | 1,842 56 |
| Mains, | 57,634 99 |
| Meters, | 4,911 08 |
| Station tools and supplies, | 100 00 |
| Cash on hand, | 4,829 17 |
| Accounts receivable for water, | 1,259 64 |
| Total assets as per books of the company, | \$197,143 00 |

| LIABILITIES. | |
|--|--------------|
| Capital stock, common, | \$81,600 00 |
| Capital stock, preferred, | 5,000 00 |
| Bonds outstanding, | 84,000 00 |
| Notes payable, | 6,000 00 |
| Accounts payable, | 594 00 |
| Interest due but not paid, | 2,100 00 |
| Dividends voted but not paid, | 2,190 00 |
| Total liabilities as per books of the company, | \$181,484 00 |
| Profit and loss balance, | 15,659 00 |
| | \$197,143 00 |

| OPERATING ACCOUNT. | | | | DR. | CR. |
|-----------------------------|---|---|---|-------------|-------------|
| Operating expenses: | | | | | |
| Supply, | . | . | . | \$336 00 | |
| Pumping, | . | . | . | 268 47 | |
| Distribution, | . | . | . | 185 44 | |
| Management, | . | . | . | 1,742 22 | |
| Taxes, | . | . | . | 2,931 18 | |
| Incidentals, | . | . | . | 66 60 | |
| | | | | <hr/> | |
| | | | | \$5,529 91 | |
| Income from sale of water, | . | . | . | | \$14,435 00 |
| municipal income, | . | . | . | | 910 03 |
| other sources, | . | . | . | | 145 00 |
| Balance to profit and loss, | . | . | . | 9,960 12 | |
| | | | | <hr/> | <hr/> |
| | | | | \$15,490 03 | \$15,490 03 |

| PROFIT AND LOSS ACCOUNT. | | | | DR. | CR. |
|-------------------------------|---|---|---|-------------|-------------|
| Balance June 30, 1915, | . | . | . | | \$20,866 24 |
| Balance of operating account, | . | . | . | | 9,960 12 |
| Interest paid, | . | . | . | \$4,430 56 | |
| Depreciation, | . | . | . | 6,356 80 | |
| Dividends declared, | . | . | . | 4,380 00 | |
| Balance June 30, 1916, | . | . | . | 15,659 00 | |
| | | | | <hr/> | <hr/> |
| | | | | \$30,826 36 | \$30,826 36 |

LUDLOW MANUFACTURING COMPANY.

| ASSETS. | | | | | |
|--|---|---|---|--|-------------|
| Mains, | . | . | . | | \$25,007 24 |
| Hydrants, | . | . | . | | 1,513 50 |
| Other supply devices, | . | . | . | | 27 98 |
| Meters, | . | . | . | | 618 70 |
| Cash on hand, | . | . | . | | 3,968 22 |
| Accounts receivable for water, | . | . | . | | 932 13 |
| | | | | | <hr/> |
| Total assets as per books of the company, | | | | | \$32,067 77 |
| LIABILITIES. | | | | | |
| Capital stock, common, | . | . | . | | \$29,000 00 |
| | | | | | <hr/> |
| Total liabilities as per books of the company, | | | | | \$29,000 00 |
| Profit and loss balance, | . | . | . | | 3,067 77 |
| | | | | | <hr/> |
| | | | | | \$32,067 77 |

| OPERATING ACCOUNT. | | | | DR. | CR. |
|---------------------|---|---|---|------------|-----|
| Operating expenses: | | | | | |
| Supply, | . | . | . | \$3,753 05 | |
| Distribution, | . | . | . | 1,222 23 | |
| Management, | . | . | . | 1,035 00 | |
| Taxes, | . | . | . | 571 97 | |
| Incidentals, | . | . | . | 54 19 | |
| | | | | <hr/> | |
| | | | | \$6,636 44 | |

| | DR. | CR. |
|-------------------------------------|--------------------|--------------------|
| Income from sale of water, | | \$10,528 92 |
| municipal income, | | 360 63 |
| Balance to profit and loss, | \$4,253 11 | |
| | <u>\$10,889 55</u> | <u>\$10,889 55</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---------------------------------------|-------------------|-------------------|
| Balance June 30, 1915, | | \$2,536 28 |
| Balance of operating account, | | 4,253 11 |
| Interest received, | | 90 19 |
| Depreciation, | \$2,361 81 | |
| Dividends declared, | 1,450 00 | |
| Balance June 30, 1916, | 3,067 77 | |
| | <u>\$6,879 58</u> | <u>\$6,879 58</u> |

MEDFIELD WATER COMPANY.

ASSETS.

| | |
|--|--------------------|
| Water supply rights, | \$5,000 00 |
| Land, | 400 00 |
| Buildings, | 550 00 |
| Pumps, | 700 00 |
| Internal combustion engines and auxiliaries, | 350 00 |
| Electric plant, | 523 98 |
| Station piping, | 200 00 |
| Other station equipment, | 455 62 |
| Mains, | 9,799 94 |
| Water towers, | 2,700 00 |
| Meters, | 24 00 |
| Cash on hand, | 1,524 44 |
| Accounts receivable for water, | 863 98 |
| Total assets as per books of the company, | <u>\$23,091 96</u> |
| Profit and loss balance, | 1,552 33 |

\$24,644 29

LIABILITIES.

| | |
|---------------------------------------|-------------|
| Capital stock, common, | \$24,000 00 |
| Notes payable, | 500 00 |
| Accounts payable, | 131 79 |
| Interest accrued but not due, | 12 50 |

Total liabilities as per books of the company, \$24,644 29

OPERATING ACCOUNT.

| | DR. | CR. |
|-----------------------|-------------------|-----|
| Operating expenses: | | |
| Pumping, | \$365 40 | |
| Distribution, | 217 17 | |
| Management, | 576 28 | |
| Taxes, | 424 89 | |
| Incidentals, | 13 00 | |
| | <u>\$1,596 74</u> | |

| | DR. | CR. |
|-------------------------------------|------------|------------|
| Income from sale of water, | | \$3,222 27 |
| municipal income, | | 180 00 |
| Balance to profit and loss, | \$1,805 53 | |
| | <hr/> | <hr/> |
| | \$3,402 27 | \$3,402 27 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---------------------------------------|------------|------------|
| Balance June 30, 1915, | \$2,983 27 | |
| Balance of operating account, | | \$1,805 53 |
| Interest received, | | 15 80 |
| Interest paid, | 45 01 | |
| Other items, | 345 38 | |
| Balance June 30, 1916, | | 1,552 33 |
| | <hr/> | <hr/> |
| | \$3,373 66 | \$3,373 66 |

MILFORD WATER COMPANY.

ASSETS.

| | |
|---|--------------|
| Watersheds, | \$1,200 00 |
| Wells, | 15,060 00 |
| Reservoirs, | 62,920 00 |
| Purification plant, | 35,981 94 |
| Land, | 10,300 00 |
| Buildings, | 23,127 83 |
| Boilers and auxiliaries, | 2,546 00 |
| Pumping engines and auxiliaries, | 26,250 00 |
| Station piping, | 7,043 00 |
| Other station equipment, | 4,506 42 |
| Mains, | 301,207 10 |
| Water towers, | 4,853 00 |
| Services, | 46,255 39 |
| Hydrants, | 19,276 40 |
| Other supply devices, | 9,188 31 |
| Meters, | 12,200 78 |
| Office furniture and equipment, | 311 99 |
| Fuel on hand, | 668 19 |
| Oil, waste and packing, | 162 34 |
| Station tools and supplies, | 362 36 |
| Distribution tools and supplies, | 306 50 |
| Cash on hand, | 10,455 05 |
| Accounts receivable for water, | 6,070 21 |
| | <hr/> |
| Total assets as per books of the company, | \$600,252 81 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$200,000 00 |
| Bonds outstanding, | 200,000 00 |
| Notes payable, | 83,500 00 |
| | <hr/> |
| Total liabilities as per books of the company, | \$483,500 00 |
| Profit and loss balance, | 116,752 81 |
| | <hr/> |
| | \$600,252 81 |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|-------------|-------------|
| Supply, | \$1,098 97 | |
| Pumping, | 5,568 39 | |
| Distribution, | 1,415 18 | |
| Management, | 5,680 11 | |
| Taxes, | 10,753 95 | |
| Incidentals, | 1,208 45 | |
| | <hr/> | |
| | \$25,725 05 | |
| Income from sale of water, | | \$51,074 49 |
| municipal income, | | 10,788 93 |
| other sources, | | 261 95 |
| Balance to profit and loss, | 36,400 32 | |
| | <hr/> | <hr/> |
| | \$62,125 37 | \$62,125 37 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$114,713 19 |
| Balance of operating account, | | 36,400 32 |
| Interest paid, | \$11,015 00 | |
| Depreciation, | 7,345 70 | |
| Dividends declared, | 16,000 00 | |
| Balance June 30, 1916, | 116,752 81 | |
| | <hr/> | <hr/> |
| | \$151,113 51 | \$151,113 51 |

MILLBURY WATER COMPANY.

ASSETS.

| | |
|--|--------------|
| Storage basins, | \$3,512 76 |
| Wells, | 9,445 78 |
| Reservoirs, | 13,642 92 |
| Land, | 25,289 51 |
| Buildings, | 6,640 52 |
| Boilers, auxiliaries, pumping and other plant items, | 36,528 97 |
| Mains and hydrants, | 120,945 05 |
| Services, | 6,646 86 |
| Other supply devices, | 232 38 |
| Meters, | 293 61 |
| Office furniture and equipment, | 1,477 70 |
| Stable and garage equipment, | 63 99 |
| Fuel on hand, | 64 00 |
| Oil, waste and packing, | 94 30 |
| Station tools, distribution tools and supplies, | 402 37 |
| Other materials and supplies, | 896 15 |
| Cash on hand, | 8,678 44 |
| Accounts receivable for water, | 3,292 28 |
| Other accounts receivable, | 1,179 95 |
| Insurance prepaid, | 26 65 |
| Interest prepaid, | 568 90 |
| | <hr/> |
| Total assets as per books of the company, | \$239,923 09 |
| Profit and loss balance, | 15,229 70 |
| | <hr/> |
| | \$255,152 79 |

| LIABILITIES. | | |
|--|--|---------------------|
| Capital stock, common, | | \$113,000 00 |
| Bonds outstanding, | | 31,000 00 |
| Notes payable, | | 110,000 00 |
| Accounts payable, | | 383 83 |
| Interest accrued but not due, | | 623 96 |
| Dividends voted but not paid, | | 145 00 |
| Total liabilities as per books of the company, | | <u>\$255,152 79</u> |

| OPERATING ACCOUNT. | | Dr. | Cr. |
|---------------------------------------|------------|--------------------|--------------------|
| Operating expenses: | | | |
| Pumping, | \$2,758 91 | | |
| Distribution, | 248 45 | | |
| Management, | 2,190 38 | | |
| Taxes, | 2,120 12 | | |
| Incidentals, | 1,122 48 | | |
| | | \$8,440 34 | |
| Income from sale of water, | | | \$9,281 54 |
| municipal income, | | | 4,586 33 |
| other sources, | | | 2,053 07 |
| Balance to profit and loss, | | 7,480 60 | |
| | | <u>\$15,920 94</u> | <u>\$15,920 94</u> |

| PROFIT AND LOSS ACCOUNT. | | Dr. | Cr. |
|---|--|--------------------|--------------------|
| Balance June 30, 1915, | | \$14,964 67 | |
| Balance of manufacturing account, | | | \$7,480 60 |
| Interest received, | | | 593 30 |
| Interest paid, | | 6,604 46 | |
| Depreciation, | | 54 47 | |
| Commission on sale of bonds, | | 1,680 00 | |
| Balance June 30, 1916, | | | 15,229 70 |
| | | <u>\$23,303 60</u> | <u>\$23,303 60</u> |

MOUNTAIN SPRING WATER COMPANY.

(Southampton.)

| ASSETS. | | |
|---|--|-------------------|
| Reservoirs, | | \$200 00 |
| Water supply rights, | | 1,000 00 |
| Mains, | | 300 00 |
| Cash on hand, | | 264 89 |
| Total assets as per books of the company, | | <u>\$1,764 89</u> |

| LIABILITIES. | | |
|--|--|-------------------|
| Capital stock, common, | | \$1,500 00 |
| Total liabilities as per books of the company, | | <u>\$1,500 00</u> |
| Profit and loss balance, | | 264 89 |
| | | <u>\$1,764 89</u> |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|----------|----------|
| Management, | \$351 63 | |
| Taxes, | 27 80 | |
| | <hr/> | |
| | \$379 43 | |
| Income from sale of water, | | \$229 25 |
| Balance to profit and loss, | | 150 18 |
| | <hr/> | <hr/> |
| | \$379 43 | \$379 43 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|----------|----------|
| Balance June 30, 1915, | | \$415 07 |
| Balance of operating account, | \$150 18 | |
| Balance June 30, 1916, | 264 89 | |
| | <hr/> | <hr/> |
| | \$415 07 | \$415 07 |

NORTHFIELD SCHOOLS (THE).

(Seminary Division.)

ASSETS.

| | |
|---|-------------|
| Reservoirs, | \$3,513 56 |
| Water supply rights, | 2,200 00 |
| Purification plant, | 4,807 91 |
| Buildings, | 150 00 |
| Pumps, | 300 00 |
| Electric plant, | 133 00 |
| Mains, services, hydrants and other supply devices, | 15,702 25 |
| Meters, | 907 63 |
| Accounts receivable for water, | 262 12 |
| | <hr/> |
| Total assets as per books of the company, | \$27,976 47 |

LIABILITIES.

| | |
|--|-------------|
| Accounts payable, | \$178 59 |
| Other liabilities, | 27,573 87 |
| | <hr/> |
| Total liabilities as per books of the company, | \$27,752 46 |
| Profit and loss balance, | 224 01 |
| | <hr/> |
| | \$27,976 47 |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|------------|------------|
| Supply, | \$20 72 | |
| Pumping, | 34 08 | |
| Distribution, | 252 21 | |
| Taxes, | 109 28 | |
| | <hr/> | |
| | \$416 29 | |
| Income from sale of water, | | \$1,551 58 |
| municipal income, | | 31 01 |
| Balance to profit and loss, | 1,166 30 | |
| | <hr/> | <hr/> |
| | \$1,582 59 | \$1,582 59 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | \$402 44 | |
| Balance of operating account, | | \$1,166 30 |
| Depreciation, | 517 62 | |
| Other items, | 22 23 | |
| Balance June 30, 1916, | 224 01 | |
| | <hr/> | <hr/> |
| | \$1,166 30 | \$1,166 30 |

NORTHFIELD WATER COMPANY.

ASSETS.

| | |
|---------------------------------|------------|
| Reservoirs, | \$1,567 30 |
| Pumps, | 616 75 |
| Mains, | 4,842 02 |
| Other supply devices, | 56 54 |
| Meters, | 768 08 |
| Cash on hand, | 85 88 |

| | | |
|---|-------|------------|
| Total assets as per books of the company, | <hr/> | \$7,936 57 |
|---|-------|------------|

LIABILITIES.

| | |
|----------------------------------|------------|
| Capital stock, common, | \$2,000 00 |
| Notes payable, | 1,200 00 |
| Accounts payable, | 1,097 28 |

| | | |
|--|-------|------------|
| Total liabilities as per books of the company, | <hr/> | \$4,297 28 |
| Profit and loss balance, | | 3,639 29 |
| | <hr/> | \$7,936 57 |

OPERATING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|------------|------------|
| Operating expenses: | | |
| Management, | \$100 00 | |
| Taxes, | 71 02 | |
| Incidentals, | 1,097 28 | |
| | <hr/> | |
| | \$1,268 30 | |
| Income from sale of water, | | \$975 10 |
| municipal income, | | 127 71 |
| Balance to profit and loss, | | 165 49 |
| | <hr/> | <hr/> |
| | \$1,268 30 | \$1,268 30 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$4,616 76 |
| Balance of operating account, | \$165 49 | |
| Interest paid, | 74 06 | |
| Sundry accounts for labor survey, etc., | 737 92 | |
| Balance June 30, 1916, | 3,639 29 | |
| | <hr/> | <hr/> |
| | \$4,616 76 | \$4,616 76 |

NORTON WATER COMPANY.

| ASSETS. | |
|--|------------|
| Watersheds, | \$665 00 |
| Wells, | 7,904 42 |
| Land, | 621 40 |
| Buildings, | 4,663 81 |
| Oil tanks, | 346 28 |
| Pumps, | 2,942 42 |
| Internal combustion engines and auxiliaries, | 5,382 30 |
| Station piping, | 511 36 |
| Other station equipment, | 678 48 |
| Mains, | 101,878 78 |
| Water towers, | 15,746 73 |
| Services, | 4,562 27 |
| Hydrants, | 3,132 42 |
| Meters, | 50 00 |
| Station tools and supplies, | 335 98 |
| Other materials and supplies, | 1,095 73 |
| Cash on hand, | 244 76 |
| Accounts receivable for water, | 1,597 15 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$152,359 29 |
| Profit and loss balance, | 2,263 38 |

\$154,622 67

| LIABILITIES. | |
|---|-------------|
| Capital stock, common, | \$75,000 00 |
| Bonds outstanding, | 75,000 00 |
| Accounts payable, | 1,932 98 |
| Interest accrued but not due, | 937 50 |
| Other liabilities, | 1,752 19 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$154,622 67 |
|--|--------------|

| OPERATING ACCOUNT. | | DR. | CR. |
|---------------------------------------|----------|------------|------------|
| Operating expenses: | | | |
| Supply, | \$66 75 | | |
| Pumping, | 1,930 15 | | |
| Distribution, | 32 57 | | |
| Management, | 522 44 | | |
| Taxes, | 1,376 73 | | |
| Incidentals, | 319 21 | | |
| | <hr/> | \$4,247 85 | |
| Income from sale of water, | | | \$5,857 76 |
| municipal income, | | | 2,263 34 |
| Balance to profit and loss, | | 3,873 25 | |
| | | <hr/> | <hr/> |
| | | \$8,121 10 | \$8,121 10 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$2,447 87 | |
| Balance of operating account, | | \$3,873 25 |
| Jobbing, | | 108 47 |
| Interest paid, | 3,750 00 | |
| Other items, | 47 23 | |
| Balance June 30, 1916, | | 2,263 38 |
| | <hr/> | <hr/> |
| | \$6,245 10 | \$6,245 10 |

ONSET WATER COMPANY.

ASSETS.

| | |
|---|------------|
| Land store house and office building, | \$1,100 00 |
| Buildings, | 875 00 |
| Boilers and auxiliaries, | 1,345 00 |
| Pumping engines and auxiliaries, | 1,373 95 |
| Station piping, | 465 00 |
| Other station equipment, | 275 00 |
| Mains, | 58,124 03 |
| Water towers, | 6,300 00 |
| Services, | 8,313 45 |
| Hydrants, | 1,662 50 |
| Meters, | 267 21 |
| Office furniture and equipment, | 40 00 |
| Fuel on hand, | 26 75 |
| Oil, waste and packing, | 5 00 |
| Station tools and supplies, | 65 72 |
| Distribution tools and supplies, | 103 00 |
| Other materials and supplies, | 145 50 |
| Cash on hand, | 595 69 |
| Accounts receivable for water, | 56 00 |

Total assets as per books of the company, \$81,138 80

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$25,000 00 |
| Bonds outstanding, | 19,000 00 |
| Notes payable, | 26,427 20 |

Total liabilities as per books of the company, \$70,427 20

Profit and loss balance, 10,711 60

\$81,138 80

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|-------------------------|------------|-----|
| Supply, | \$187 50 | |
| Pumping, | 1,785 94 | |
| Distribution, | 638 36 | |
| Management, | 2,389 61 | |
| Taxes, | 448 19 | |
| Incidentals, | 857 80 | |
| | <hr/> | |
| | \$6,307 40 | |

| | DR. | CR. |
|--|--------------|-------------|
| Income from sale of water, | | \$9,703 30 |
| municipal income, | | 1,350 00 |
| other sources, | | 199 79 |
| Balance* to profit and loss, | \$4,945 69 | |
| | <hr/> | <hr/> |
| | \$11,253 09. | \$11,253 09 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$10,401 41 |
| Balance of operating account, | | 4,945 69 |
| Interest paid, | \$2,385 50 | |
| Dividends declared, | 1,250 00 | |
| Bond redeemed, | 1,000 00 | |
| Balance June 30, 1916, | 10,711 60 | |
| | <hr/> | <hr/> |
| | \$15,347 10 | \$15,347 10 |

OXFORD WATER COMPANY.

ASSETS.

| | |
|--|------------|
| Wells, | \$5,000 00 |
| Land, | 20,266 85 |
| Buildings, | 2,496 74 |
| Pumps, | 2,000 00 |
| Internal combustion engines and auxiliaries, | 4,000 00 |
| Other station equipment, | 756 92 |
| Mains, | 40,400 14 |
| Water towers, | 4,000 00 |
| Services, | 3,613 38 |
| Hydrants, | 2,412 00 |
| Meters, | 3,434 93 |
| Fuel on hand, | 501 20 |
| Oil, waste and packing, | 84 35 |
| Station tools and supplies, | 50 95 |
| Distribution tools and supplies, | 179 80 |
| Other materials and supplies, | 808 92 |
| Cash on hand, | 2,001 51 |
| Accounts receivable for water and other accounts receivable, | 4,552 92 |

| | |
|---|-------------|
| Total assets as per books of the company, | \$96,560 61 |
| Profit and loss balance, | 1,489 09 |
| | <hr/> |
| | \$98,049 70 |

LIABILITIES.

| | |
|---|-------------|
| Capital stock, common, | \$50,000 00 |
| Bonds outstanding, | 35,000 00 |
| Notes payable, | 1,800 00 |
| Accounts payable, | 3,123 90 |
| Interest accrued but not due, | 875 00 |
| Reserve fund, | 2,000 00 |
| Other liabilities, | 5,250 80 |

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$98,049 70 |
|--|-------------|

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|------------|------------|
| Supply, | \$0 63 | |
| Pumping, | 1,457 59 | |
| Distribution, | 496 98 | |
| Management, | 907 47 | |
| Taxes, | 1,437 70 | |
| Incidentals, | 70 95 | |
| | <hr/> | |
| | \$4,371 32 | |
| Income from sale of water, | | \$6,377 60 |
| municipal income, | | 2,552 50 |
| other sources, | | 646 23 |
| Balance to profit and loss, | 5,205 01 | |
| | <hr/> | <hr/> |
| | \$9,576 33 | \$9,576 33 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$2,690 82 | |
| Balance of operating account, | | \$5,205 01 |
| Other items of income, | | 1 08 |
| Interest paid, | 1,840 00 | |
| Dividends declared, | 1,247 50 | |
| Reserve for depreciation, | 500 00 | |
| Other items, | 416 86 | |
| Balance June 30, 1916, | | 1,489 09 |
| | <hr/> | <hr/> |
| | \$6,695 18 | \$6,695 18 |

PALMER WATER COMPANY.

ASSETS.

| | |
|---|-------------|
| Watersheds, | \$3,000 00 |
| Reservoirs, | 10,850 00 |
| Buildings, | 150 00 |
| Mains, | 51,899 38 |
| Services, | 6,993 36 |
| Hydrants, | 2,960 00 |
| Other supply devices, | 1,525 10 |
| Meters, | 2,441 00 |
| Office furniture and equipment, | 227 75 |
| Cash on hand, | 7,695 80 |
| Accounts receivable for water, | 1,432 57 |
| | <hr/> |
| Total assets as per books of the company, | \$89,174 96 |

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$30,000 00 |
| Bonds outstanding, | 30,000 00 |
| Notes payable, | 8,300 00 |
| Accounts payable, | 490 33 |
| Interest accrued but not due, | 161 04 |
| | <hr/> |
| Total liabilities as per books of the company, | \$68,951 37 |
| Profit and loss balance, | 20,223 59 |
| | <hr/> |
| | \$89,174 96 |

OPERATING ACCOUNT.

| Operating expenses: | DR. | CR. |
|-------------------------------------|--------------------|--------------------|
| Distribution, . . . \$1,480 49 | | |
| Management, . . . 1,773 81 | | |
| Taxes, . . . 1,031 02 | | |
| Incidentals, . . . 69 95 | | |
| | \$4,355 27 | |
| Income from sale of water, | | \$10,520 68 |
| municipal income, | | 1,988 92 |
| other sources, | | 163 10 |
| Balance to profit and loss, | 8,317 43 | |
| | <u>\$12,672 70</u> | <u>\$12,672 70</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$16,802 97 |
| * Balance of operating account, | | 8,317 43 |
| Interest received, | | 46 25 |
| Interest paid, | \$1,943 06 | |
| Dividends declared, | 3,000 00 | |
| Balance June 30, 1916, | 20,223 59 | |
| | <u>\$25,166 65</u> | <u>\$25,166 65</u> |

RIVERSIDE WATER COMPANY.

(Gill.)

ASSETS.

| | |
|--|--------------------|
| Watersheds, wells, reservoirs, water supply rights and purification plant, | \$3,148 49 |
| Mains, water towers, services, hydrants and other supply devices, | 3,500 00 |
| Cash on hand, | 116 52 |
| Total assets as per books of the company, | <u>\$6,765 01</u> |
| Profit and loss balance, | 4,840 99 |
| | <u>\$11,606 00</u> |

LIABILITIES.

| | |
|--|--------------------|
| Capital stock, common, | \$10,000 00 |
| Notes payable, | 1,600 00 |
| Dividends voted but not paid, | 6 00 |
| Total liabilities as per books of the company, | <u>\$11,606 00</u> |

OPERATING ACCOUNT.

| Operating expenses: | DR. | CR. |
|-------------------------------------|-----------------|-----------------|
| Supply, | \$35 87 | |
| Distribution, | 91 57 | |
| Management, | 105 70 | |
| Taxes, | 106 37 | |
| | <u>\$339 51</u> | |
| Income from sale of water, | | \$581 36 |
| Balance to profit and loss, | 241 85 | |
| | <u>\$581 36</u> | <u>\$581 36</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | \$3,250 84 | |
| Balance of operating account, | | \$241 85 |
| Interest paid, | 28 00 | |
| Depreciation, | 1,600 00 | |
| Dividends declared, | 204 00 | |
| Balance June 30, 1916, | | 4,840 99 |
| | <hr/> | <hr/> |
| | \$5,082 84 | \$5,082 84 |

SALISBURY WATER SUPPLY COMPANY.

ASSETS.

| | |
|--|-------------|
| Watersheds, | \$15,000 00 |
| Wells, | 10,500 00 |
| Reservoirs and dam, | 3,000 00 |
| Land, | 500 00 |
| Buildings, | 3,400 00 |
| Boilers and auxiliaries, | 350 00 |
| Pumping engines and auxiliaries, | 450 00 |
| Pumps, | 1,825 00 |
| Internal combustion engines and auxiliaries, | 1,950 00 |
| Electric plant, | 500 00 |
| Station piping, | 400 00 |
| Rights of way, | 2,500 00 |
| Other station equipment, | 24 48 |
| Mains, | 87,307 09 |
| Water towers, | 7,250 00 |
| Services, | 8,315 00 |
| Hydrants and other supply devices, | 3,893 00 |
| Meters, | 10 00 |
| Sewerage system, | 54,969 05 |
| Station tools and supplies, | 1 85 |
| Distribution tools and fixtures, | 500 00 |
| Other materials and supplies, | 32 80 |
| Cash on hand, | 4 27 |
| Accounts receivable for water, | 1,460 17 |
| Other accounts receivable, | 2,104 20 |
| Reserve fund, | 150 00 |
| Investments, | 500 00 |

Total assets as per books of the company, \$206,896 91

LIABILITIES.

| | |
|--------------------------------------|-------------|
| Capital stock, common, | \$45,000 00 |
| Capital stock, preferred, | 45,000 00 |
| Bonds outstanding, | 70,000 00 |
| Notes payable, | 5,000 00 |
| Accounts payable, | 6,553 43 |
| Interest due but not paid, | 150 00 |

| | |
|---|----------|
| Interest accrued but not due, | \$291 67 |
| Dividends accrued, | 225 00 |
| Other liabilities, | 256 16 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$172,476 26 |
| Profit and loss balance, | 34,420 65 |

\$206,896 91

OPERATING ACCOUNT.

| Operating expenses: | DR. | CR. |
|---------------------------------------|------------|------------|
| Supply, | \$0 65 | |
| Pumping, | 598 16 | |
| Distribution, | 387 36 | |
| Management, | 725 82 | |
| Taxes, | 267 62 | |
| Incidentals, | 10 00 | |
| | <hr/> | |
| | \$1,989 61 | |
| Income from sale of water, | | \$3,670 81 |
| municipal income, | | 2,060 00 |
| other sources, | | 960 25 |
| Balance to profit and loss, | 4,701 45 | |
| | <hr/> | <hr/> |
| | \$6,691 06 | \$6,691 06 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Balance of operating account, | | \$4,701 45 |
| Interest received, | | 1,505 16 |
| Rents, | | 100 00 |
| Accrued dividend on stock, | | 150 00 |
| Appraised values, | | 56,250 02 |
| Other items of income, | | 29 98 |
| Interest paid, | \$3,881 40 | |
| Dividends declared, | 2,400 00 | |
| Organization expenses charged off, | 22,025 87 | |
| Other items, | 8 69 | |
| Balance June 30, 1916, | 34,420 65 | |
| | <hr/> | <hr/> |
| | \$62,736 61 | \$62,736 61 |

SCITUATE WATER COMPANY.

ASSETS.

| | |
|---|-------------|
| Watersheds, wells, reservoirs and water supply rights, | \$42,250 00 |
| Purification plant, | 19,350 00 |
| Land, | 4,500 00 |
| Buildings, | 6,200 00 |
| Boilers, auxiliaries and other plant items, | 91,524 33 |
| Mains, water towers, services, hydrants, other supply devices and meters, | 202,968 00 |
| Cash on hand, | 738 17 |
| Notes receivable, | 200 00 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$367,730 50 |
| Profit and loss balance, | 12,539 17 |

\$380,269 67

LIABILITIES.

| | | | | | | | | |
|---------------------------|---|---|---|---|---|---|-----------|----|
| Capital stock, common, | . | . | . | . | . | . | \$150,000 | 00 |
| Capital stock, preferred, | . | . | . | . | . | . | 100,000 | 00 |
| Bonds outstanding, | . | . | . | . | . | . | 100,000 | 00 |
| Notes payable, | . | . | . | . | . | . | 19,500 | 00 |
| Accounts payable, | . | . | . | . | . | . | 10,769 | 67 |

| | | | | |
|--|---|---|---|--------------|
| Total liabilities as per books of the company, | . | . | . | \$380,269 67 |
|--|---|---|---|--------------|

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|-------------------------------------|--------------------|--------------------|
| Supply, \$705 70 | | |
| Pumping, 1,871 08 | | |
| Distribution, 579 08 | | |
| Management, 2,902 98 | | |
| Taxes, 4,795 15 | | |
| Incidentals, 1,447 22 | | |
| | \$12,301 21 | |
| Income from sale of water, | | \$19,648 01 |
| municipal income, | | 2,150 00 |
| other sources, | | 80 42 |
| Balance to profit and loss, | 9,577 22 | |
| | <u>\$21,878 43</u> | <u>\$21,878 43</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$4,967 26 | |
| Balance of operating account, | | \$9,577 22 |
| Interest received, | | 115 87 |
| Rents, | | 55 00 |
| Interest paid, | 6,320 00 | |
| Dividends declared, | 11,000 00 | |
| Balance June 30, 1916, | | 12,539 17 |
| | <hr/> | <hr/> |
| | \$22,287 26 | \$22,287 26 |

SHEFFIELD WATER COMPANY.

ASSETS.

| | |
|--|------------|
| Watersheds, | \$5,900 00 |
| Reservoirs, | 6,000 00 |
| Purification plant, | 300 00 |
| Mains, | 23,000 00 |
| Meters, | 93 10 |
| Cash on hand, | 82 08 |
| Accounts receivable for water, | 372 25 |

| | | | | | | |
|---|---|---|---|---|----------|----|
| Total assets as per books of the company, | . | . | . | . | \$35,747 | 43 |
| Profit and loss balance, | . | . | . | . | 7,350 | 91 |

\$43,098 34

LIABILITIES.

| | |
|--|-------------|
| Capital stock, common, | \$20,000 00 |
| Bonds outstanding, | 20,000 00 |
| Notes payable, | 3,098 34 |
| <hr/> | |
| Total liabilities as per books of the company, | \$43,098 34 |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|------------|------------|
| Supply, | \$303 50 | |
| Distribution, | 872 79 | |
| Management, | 264 28 | |
| Taxes, | 179 50 | |
| | <hr/> | |
| | \$1,620 07 | |
| Income from sale of water, | | \$1,170 50 |
| municipal income, | | 450 00 |
| Balance to profit and loss, | 43 | |
| | <hr/> | <hr/> |
| | \$1,620 50 | \$1,620 50 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | \$9,887 06 | |
| Balance of operating account, | | \$0 43 |
| Rents, | | 100 00 |
| Balance from savings bank omitted in 1915, | | 2,801 66 |
| Other items of income, | | 634 06 |
| Interest paid, | 1,000 00 | |
| Balance June 30, 1916, | | 7,350 91 |
| | <hr/> | <hr/> |
| | \$10,887 06 | \$10,887 06 |

SOUTHBRIDGE WATER SUPPLY COMPANY.

ASSETS.

| | |
|--|-------------|
| Watersheds, | \$11,114 67 |
| Reservoirs, | 54,679 36 |
| Water supply rights, | 9,121 85 |
| Purification plant, | 17,267 30 |
| Land and buildings, | 6,000 00 |
| Mains, | 155,153 25 |
| Services, | 17,168 72 |
| Hydrants, | 9,062 02 |
| Other supply devices, | 120 00 |
| Meters, | 13,363 20 |
| Office furniture and equipment, | 797 73 |
| Stable and garage equipment, | 1,136 63 |
| Distribution tools and supplies, | 6,859 38 |
| Other materials and supplies, | 7,786 73 |
| Cash on hand, | 11,717 59 |
| Other accounts receivable, | 626 98 |
| Insurance, | 160 00 |
| Investments, | 25,947 50 |
| <hr/> | |

Total assets as per books of the company, \$348,082 91

| LIABILITIES. | | |
|--|--|--------------|
| Capital stock, common, | | \$200,000 00 |
| Accounts payable, | | 1,105 34 |
| Depreciation reserve, | | 23,552 35 |
| Total liabilities as per books of the company, | | \$224,657 69 |
| Profit and loss balance, | | 123,425 22 |
| | | <hr/> |
| | | \$348,082 91 |

| OPERATING ACCOUNT. | | Dr. | Cr. |
|---------------------------------------|----------|-------------|-------------|
| Operating expenses: | | | |
| Supply, | \$936 62 | | |
| Distribution, | 1,346 55 | | |
| Management, | 3,668 43 | | |
| Taxes, | 6,703 48 | | |
| Incidentals, | 423 17 | | |
| | <hr/> | \$13,078 25 | |
| Income from sale of water, | | | \$21,623 74 |
| municipal income, | | | 5,235 77 |
| Balance to profit and loss, | | 13,781 26 | |
| | | <hr/> | <hr/> |
| | | \$26,859 51 | \$26,859 51 |

| PROFIT AND LOSS ACCOUNT. | | Dr. | Cr. |
|---|------------|--------------|--------------|
| Balance June 30, 1915, | | | \$119,514 06 |
| Balance of operating account, | | | 13,781 26 |
| Interest received, | | | 1,178 00 |
| Rents, | | | 280 00 |
| Jobbing, | | | 872 04 |
| Other items of income, | | | 49 86 |
| Depreciation, | \$250 00 | | |
| Dividends declared, | 12,000 00 | | |
| Balance June 30, 1916, | 123,425 22 | | |
| | <hr/> | <hr/> | <hr/> |
| | | \$135,675 22 | \$135,675 22 |

SOUTH EGREMONT WATER COMPANY.

| ASSETS. | | |
|---|--|-------------|
| Watersheds, | | \$2,200 00 |
| Reservoirs, | | 1,114 53 |
| Mains, | | 16,815 38 |
| Hydrants, | | 90 90 |
| Other supply devices, | | 169 88 |
| Meters, | | 110 10 |
| Cash on hand, | | 310 47 |
| Total assets as per books of the company, | | \$20,811 26 |
| Profit and loss balance, | | 738 74 |
| | | <hr/> |
| | | \$21,550 00 |

| LIABILITIES. | | |
|--|--|-------------|
| Capital stock, common, | | \$8,900 00 |
| Bonds outstanding, | | 6,000 00 |
| Notes payable, | | 6,500 00 |
| Interest due but not paid, | | 150 00 |
| | | <hr/> |
| Total liabilities as per books of the company, | | \$21,550 00 |

| OPERATING ACCOUNT. | | |
|---------------------------------------|------------|------------|
| Operating expenses: | Dr. | Cr. |
| Supply, \$3 00 | | |
| Distribution, 13 10 | | |
| Management, 32 70 | | |
| Taxes, 124 09 | | |
| Incidentals, 267 50 | | |
| | <hr/> | |
| | \$440 39 | |
| Income from sale of water, | | \$1,093 52 |
| Balance to profit and loss, | 653 13 | |
| | <hr/> | |
| | \$1,093 52 | \$1,093 52 |

| PROFIT AND LOSS ACCOUNT. | | |
|--|------------|------------|
| | Dr. | Cr. |
| Balance June 30, 1915, | | \$186 08 |
| Balance of operating account, | | 653 13 |
| Interest paid, | \$625 00 | |
| Collected for water in 1915, heretofore carried as an asset, | 952 95 | |
| Balance June 30, 1916, | | . 738 74 |
| | <hr/> | |
| | \$1,577 95 | \$1,577 95 |

STOCKBRIDGE WATER COMPANY.

| ASSETS. | | |
|---|--|-------------|
| Watersheds, wells, reservoirs and other plant items, | | \$15,507 50 |
| Mains, water towers, services, hydrants, other supply devices and meters, | | 72,619 94 |
| Cash on hand, | | 308 51 |
| Accounts receivable for water, | | 844 00 |
| | | <hr/> |
| Total assets as per books of the company, | | \$89,279 95 |

| LIABILITIES. | | |
|--|--|-------------|
| Capital stock, common, | | \$7,000 00 |
| Capital stock, preferred, | | 36,000 00 |
| Bonds outstanding, | | 18,000 00 |
| Notes payable, | | 13,500 00 |
| Accounts payable, | | 339 76 |
| | | <hr/> |
| Total liabilities as per books of the company, | | \$74,839 76 |
| Profit and loss balance, | | 14,440 19 |
| | | <hr/> |
| | | \$89,279 95 |

| OPERATING ACCOUNT. | | | |
|-------------------------------------|------------|-------------------|-------------------|
| Operating expenses: | | | |
| | | Dr. | Cr. |
| Pumping, | \$2,652 31 | | |
| Distribution, | 624 38 | | |
| Management, | 1,008 08 | | |
| Taxes, | 873 40 | | |
| Incidentals, | 339 85 | | |
| | | \$5,498 02 | |
| Income from sale of water, | | | \$6,469 59 |
| municipal income, | | | 1,348 00 |
| other sources, | | | 35 00 |
| Balance to profit and loss, | | 2,354 57 | |
| | | <u>\$7,852 59</u> | <u>\$7,852 59</u> |

| PROFIT AND LOSS ACCOUNT. | | | |
|---------------------------------------|--------------------|-----|--------------------|
| | | Dr. | Cr. |
| Balance June 30, 1915, | | | \$14,720 62 |
| Balance of operating account, | | | 2,354 57 |
| Interest paid, | \$1,567 50 | | |
| Depreciation, | 1,067 50 | | |
| Balance June 30, 1916, | 14,440 19 | | |
| | <u>\$17,075 19</u> | | <u>\$17,075 19</u> |

SUNDERLAND WATER COMPANY.

| ASSETS. | | | |
|---|--|--|--------------------|
| Watersheds, reservoirs and water supply rights, | | | \$500 00 |
| Mains, services and hydrants, | | | 10,200 00 |
| Cash on hand, | | | 55 54 |
| Depreciation fund, | | | 214 00 |
| | | | <u>\$10,969 54</u> |
| Total assets as per books of the company, | | | \$10,969 54 |

| LIABILITIES. | | | |
|--|--|--|--------------------|
| Capital stock, common, | | | \$10,700 00 |
| | | | <u>\$10,700 00</u> |
| Total liabilities as per books of the company, | | | \$10,700 00 |
| Profit and loss balance, | | | 269 54 |
| | | | <u>\$10,969 54</u> |

| OPERATING ACCOUNT. | | | |
|-------------------------------------|---------|-------------------|-------------------|
| Operating expenses: | | | |
| | | Dr. | Cr. |
| Distribution, | \$30 72 | | |
| Management, | 40 45 | | |
| Taxes, | 194 73 | | |
| | | \$265 90 | |
| Income from sale of water, | | | \$1,130 76 |
| municipal income, | | | 54 00 |
| Balance to profit and loss, | | 918 86 | |
| | | <u>\$1,184 76</u> | <u>\$1,184 76</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$203 18 |
| Balance of operating account, | | 918 86 |
| Jobbing, | | 3 50 |
| Dividends declared, | \$856 00 | |
| Balance June 30, 1916, | 269 54 | |
| | <hr/> | <hr/> |
| | \$1,125 54 | \$1,125 54 |

WANNACOMET WATER COMPANY.

(Nantucket.)

ASSETS.

| | |
|--|--------------|
| Watersheds, | \$5,593 15 |
| Wells, | 4,323 99 |
| Water supply rights, | 900 00 |
| Purification plant, | 100 00 |
| Buildings, | 9,509 64 |
| Boilers and auxiliaries, | 1,475 00 |
| Pumping engines and auxiliaries, | 1,590 00 |
| Pumps, | 3,069 00 |
| Internal combustion engines and auxiliaries, | 4,169 00 |
| Station piping, | 316 00 |
| Other station equipment, | 828 00 |
| Mains, | 78,237 55 |
| Water towers, | 11,525 00 |
| Services, | 11,727 45 |
| Hydrants, | 4,179 97 |
| Other supply devices, | 766 41 |
| Meters, | 266 00 |
| Office furniture and equipment, | 95 99 |
| Office building, barn and land, | 4,650 00 |
| Fuel on hand, | 306 42 |
| Oil, waste and packing, | 30 60 |
| Station tools and supplies, | 26 50 |
| Cash on hand, | 54 52 |
| Accounts receivable for water, | 877 90 |
| Sinking funds, | 13,776 97 |
| | <hr/> |
| Total assets as per books of the company, | \$158,395 06 |

LIABILITIES.

| | |
|--|--------------|
| Capital stock, common, | \$45,000 00 |
| Bonds outstanding, | 45,000 00 |
| Notes payable, | 19,175 00 |
| Depreciation reserve, | 6,000 00 |
| | <hr/> |
| Total liabilities as per books of the company, | \$115,175 00 |
| Profit and loss balance, | 43,220 06 |
| | <hr/> |
| | \$158,395 06 |

| OPERATING ACCOUNT. | | | |
|---------------------------------------|----------|-------------|-------------|
| | | Dr. | Cr. |
| Operating expenses: | | | |
| Supply, | \$61 95 | | |
| Pumping, | 5,738 02 | | |
| Distribution, | 766 87 | | |
| Management, | 3,339 23 | | |
| Taxes, | 2,314 39 | | |
| Incidentals, | 552 80 | | |
| | <hr/> | \$12,773 26 | |
| Income from sale of water, | | | \$17,919 43 |
| municipal income, | | | 2,885 50 |
| Balance to profit and loss, | | 8,031 67 | |
| | | <hr/> | <hr/> |
| | | \$20,804 93 | \$20,804 93 |

| PROFIT AND LOSS ACCOUNT. | | | |
|---|------------|-------------|-------------|
| | | Dr. | Cr. |
| Balance June 30, 1915, | | | \$41,633 70 |
| Balance of operating account, | | | 8,031 67 |
| Interest received, | | | 15 18 |
| Income from sinking funds, | | | 565 00 |
| Rents, | | | 217 50 |
| Revaluation of real estate, | | | 995 02 |
| Decrease of sundry accounts payable, | | | 618 23 |
| Other items of income, | | | 25 00 |
| Interest paid, | \$3,317 70 | | |
| Depreciation, | 2,654 88 | | |
| Dividends declared, | 2,700 00 | | |
| Decrease of sundry accounts receivable, | 50 26 | | |
| Other items, | 158 40 | | |
| Balance June 30, 1916, | 43,220 06 | | |
| | <hr/> | \$52,101 30 | \$52,101 30 |

WESTFORD WATER COMPANY.

| ASSETS. | | | |
|---|--|--|-------------|
| | | | |
| Wells, | | | \$496 73 |
| Land, | | | 850 00 |
| Buildings, | | | 1,665 00 |
| Pumps, | | | 4,110 56 |
| Gas producers and auxiliaries, | | | 3,872 00 |
| Electric plant, | | | 461 97 |
| Mains, | | | 57,553 11 |
| Water towers, | | | 10,175 00 |
| Hydrants, | | | 1,394 25 |
| Cash on hand, | | | 2,333 69 |
| Sinking fund, | | | 3,172 06 |
| | | | <hr/> |
| Total assets as per books of the company, | | | \$86,084 37 |

LIABILITIES.

| | |
|----------------------------------|-------------|
| Capital stock, common, | \$40,000 00 |
| Bonds outstanding, | 35,000 00 |

| | |
|--|-------------|
| Total liabilities as per books of the company, | \$75,000 00 |
| Profit and loss balance, | 11,084 37 |

\$86,084 37

OPERATING ACCOUNT.

| | DR. | CR. |
|---------------------------------------|------------|------------|
| Operating expenses: | | |
| Pumping, | \$2,518 42 | |
| Management, | 387 09 | |
| Taxes, | 181 76 | |
| Incidentals, | 150 00 | |
| | <hr/> | |
| | \$3,237 27 | |
| Income from sale of water, | | \$6,370 63 |
| municipal income, | | 2,327 00 |
| other sources, | | 30 51 |
| Balance to profit and loss, | 5,490 87 | |
| | <hr/> | <hr/> |
| | \$8,728 14 | \$8,728 14 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$9,559 42 |
| Balance of operating account, | | 5,490 87 |
| Interest received, | | 55 37 |
| Premium on bonds, | | 100 00 |
| Interest paid, | \$1,783 88 | |
| Depreciation, | 2,337 41 | |
| Balance June 30, 1916, | 11,084 37 | |
| | <hr/> | <hr/> |
| | \$15,205 66 | \$15,205 66 |

WESTHAMPTON WATER COMPANY.

ASSETS.

| | |
|--------------------------------|----------|
| Watersheds, | \$71 00 |
| Reservoirs, | 150 00 |
| Water supply rights, | 150 00 |
| Mains, | 1,129 00 |
| Cash on hand, | 8 16 |
| Reserve fund, | 60 00 |

| | |
|---|------------|
| Total assets as per books of the company, | \$1,568 16 |
|---|------------|

LIABILITIES.

| | |
|----------------------------------|------------|
| Capital stock, common, | \$1,500 00 |
|----------------------------------|------------|

| | |
|--|------------|
| Total liabilities as per books of the company, | \$1,500 00 |
| Profit and loss balance, | 68 16 |

\$1,568 16

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|---------------------------------------|----------|----------|
| Supply, | \$13 23 | |
| Management, | 10 23 | |
| Taxes, | 29 54 | |
| | <hr/> | |
| | \$53 00 | |
| Income from sale of water, | | \$172 50 |
| municipal income, | | 21 00 |
| Balance to profit and loss, | 140 50 | |
| | <hr/> | <hr/> |
| | \$193 50 | \$193 50 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|----------|----------|
| Balance June 30, 1915, | | \$77 66 |
| Balance of operating account, | | 140 50 |
| Dividends declared, | \$90 00 | |
| Reserve fund, | 60 00 | |
| Balance June 30, 1916, | 68 16 | |
| | <hr/> | <hr/> |
| | \$218 16 | \$218 16 |

WESTON WATER COMPANY.

ASSETS.

| | |
|---|--------------|
| Wells, | \$4,379 94 |
| Land, | 8,006 34 |
| Buildings, | 14,478 81 |
| Boilers, pumping engines, pumps and electric plant, | 13,614 12 |
| Mains, | 59,446 19 |
| Water towers, | 8,986 10 |
| Meters, | 2,489 46 |
| Other materials and supplies, | 332 57 |
| Cash on hand, | 94 05 |
| Accounts receivable for water, | 6,806 90 |
| Insurance, | 50 00 |
| | <hr/> |
| Total assets as per books of the company, | \$118,684 48 |

LIABILITIES.

| | |
|--------------------------------------|-------------|
| Capital stock, common, | \$50,000 00 |
| Bonds outstanding, | 50,000 00 |
| Notes payable, | 7,200 00 |
| Interest due but not paid, | 1,680 00 |
| | <hr/> |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$108,880 00 |
| Profit and loss balance, | 9,804 48 |
| | <hr/> |
| | \$118,684 48 |

OPERATING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|-------------------------|------------|-----|
| Pumping, | \$1,531 92 | |
| Distribution, | 109 55 | |
| Management, | 2,585 00 | |
| Taxes, | 694 03 | |
| Incidentals, | 378 58 | |
| | <hr/> | |
| | \$5,299 08 | |

| | DR. | CR. |
|-------------------------------------|-------------|-------------|
| Income from sale of water, | | \$9,507 05 |
| municipal income, | | 1,729 00 |
| Balance to profit and loss, | \$5,936 97 | |
| | <hr/> | <hr/> |
| | \$11,236 05 | \$11,236 05 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---------------------------------------|-------------|-------------|
| Balance June 30, 1915, | | \$9,227 51 |
| Balance of operating account, | | 5,936 97 |
| Interest paid, | \$3,360 00 | |
| Dividends declared, | 2,000 00 | |
| Balance June 30, 1916, | 9,804 48 | |
| | <hr/> | <hr/> |
| | \$15,164 48 | \$15,164 48 |

WILLIAMSTOWN WATER COMPANY.

ASSETS.

| | |
|--|-------------|
| Watersheds, | \$36,429 04 |
| Reservoirs, | 60,213 87 |
| Mains, | 118,519 27 |
| Services, | 1,677 20 |
| Hydrants, | 3,342 07 |
| Other supply devices, | 998 57 |
| Meters, | 7,232 60 |
| Cash on hand, | 1,703 29 |
| Accounts receivable for water, | 8,033 71 |

| | |
|---|--------------|
| Total assets as per books of the company, | \$238,149 62 |
| Profit and loss balance, | 24,082 32 |
| | <hr/> |
| | \$262,231 94 |

LIABILITIES.

| | |
|------------------------------------|--------------|
| Capital stock, common, | \$100,000 00 |
| Bonds outstanding, | 160,000 00 |
| Accounts payable, | 433 61 |
| Interest due but not paid, | 1,508 33 |
| Other liabilities, | 290 00 |

| | |
|--|--------------|
| Total liabilities as per books of the company, | \$262,231 94 |
|--|--------------|

OPERATING ACCOUNT.

| | DR. | CR. |
|-------------------------------------|-------------|-------------|
| Operating expenses: | | |
| Distribution, | \$2,168 97 | |
| Management, | 1,307 21 | |
| Taxes, | 1,103 07 | |
| Incidentals, | 341 67 | |
| | <hr/> | |
| | \$4,920 92 | |
| Income from sale of water, | | \$12,365 50 |
| municipal income, | | 1,687 50 |
| Balance to profit and loss, | 9,132 08 | |
| | <hr/> | <hr/> |
| | \$14,053 00 | \$14,053 00 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$73 86 |
| Balance of operating account, | | 9,132 08 |
| Rents, | | 116 00 |
| Interest paid, | \$8,000 00 | |
| Depreciation, | 25,404 26 | |
| Balance June 30, 1916, | | 24,082 32 |
| | <hr/> | <hr/> |
| | \$33,404 26 | \$33,404 26 |

APPENDIX D.—MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1916.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash" or "town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations for construction" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an "appropriation for construction." Under the titles "appropriations for note payments" and "appropriations for bond payments" are included those amounts raised for the plant by incurring debt which has meantime been paid either by direct taxation for that purpose or from receipts from private customers and appropriations for the current expense of the plant as defined by law. While such items are not strictly "liabilities" in the ordinary acceptance of the term, for convenience they are treated in the same way as bonds and notes outstanding and are grouped with them under that designation.

[For other information about these plants see under title "MUNICIPAL OWNERSHIP" in the body of the report, and Appendix H.]

ASHBURNHAM.

ASSETS.

Electric plant:

| | | |
|--------------------------------------|-----------|-------------|
| Lands, | \$288 48 | |
| Electric plant, | 1,346 22 | |
| Overhead lines, | 13,423 01 | |
| Transformers, | 921 13 | |
| Meters, | 887 03 | |
| Street lamps and fixtures, | 812 45 | |
| | | \$17,678 32 |

Other assets:

| | | |
|---|------------|----------|
| Cash, | \$1,824 32 | |
| Depreciation fund, | 546 75 | |
| Due for electricity, | 837 28 | |
| Sundry accounts receivable, | 30 00 | |
| Electric tools and implements, | 259 81 | |
| Other electric materials on hand, | 1,110 93 | |
| Office inventory, | 39 36 | |
| | | 4,648 45 |

| | | |
|---|-------------|--|
| Total assets as per books of the plant, | \$22,326 77 | |
|---|-------------|--|

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$4,950 00 |
| note payments, | 6,000 00 |
| Notes payable, | 7,500 00 |
| Unpaid bills, | 465 50 |
| Interest accrued but not due, | 37 60 |
| Total liabilities as per books of the plant, | \$18,953 10 |
| Profit and loss balance, | 3,373 67 |
| Total credits, | \$22,326 77 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Operating expenses, | \$4,312 37 | |
| Income from sale of electricity, | | \$5,978 57 |
| other sources, | | 121 31 |
| Balance to profit and loss, | 1,787 51 | |
| | \$6,099 88 | \$6,099 88 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$2,254 46 |
| Balance of manufacturing account, | | 1,787 51 |
| Appropriation for operating expenses, | | 201 60 |
| Interest paid, | \$323 15 | |
| Depreciation, | 546 75 | |
| Balance June 30, 1916, | 3,373 67 | |
| | \$4,243 57 | \$4,243 57 |

BELMONT.

ASSETS.

| | | |
|---|-------------|-------------|
| Electric plant: | | |
| Overhead lines, | \$29,012 90 | |
| Transformers, | 3,989 43 | |
| Meters, | 17,208 39 | |
| Street lamps and fixtures, | 4,371 85 | |
| | | \$54,582 57 |
| Other assets: | | |
| Cash, | \$5,435 37 | |
| Depreciation fund, | 2,076 02 | |
| Due for electricity, | 158 66 | |
| Electric tools and implements, | 627 00 | |
| Other electric materials on hand, | 475 00 | |
| Stable and garage inventory, | 1,250 00 | |
| Insurance, | 529 72 | |
| Sinking funds, | 5,040 00 | |
| | | 15,591 77 |
| Total assets as per books of the plant, | | \$70,174 34 |
| Profit and loss balance, | | 4,803 67 |
| Total debits, | | \$74,978 01 |

LIABILITIES.

| | |
|---|-------------|
| Appropriations for construction, | \$35,414 00 |
| Overdraft for construction, | 3,879 22 |
| Appropriations for bond payments, | 3,500 00 |
| note payments, | 3,500 00 |
| sinking funds, | 5,040 00 |
| Bonds outstanding, | 20,000 00 |
| Notes payable, | 3,500 00 |
| Interest accrued but not due, | 144 79 |

| | |
|--|--------------------|
| Total liabilities as per books of the plant, | <u>\$74,978 01</u> |
|--|--------------------|

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|--------------------|--------------------|
| Operating expenses, | \$35,104 17 | |
| Income from sale of electricity, | | \$32,900 90 |
| Balance to profit and loss, | | 2,203 27 |
| | <u>\$35,104 17</u> | <u>\$35,104 17</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | \$4,633 51 | |
| Balance of manufacturing account, | 2,203 27 | |
| Appropriation for operating expenses, | | \$2,075 61 |
| interest, | | 983 75 |
| depreciation, | | 1,803 00 |
| Interest paid, | 1,026 25 | |
| Depreciation, | 1,803 00 | |
| Balance June 30, 1916, | | 4,803 67 |
| | <u>\$9,666 03</u> | <u>\$9,666 03</u> |

BOYLSTON.

ASSETS.

| | | |
|---|----------|--------------------|
| Electric plant: | | |
| Buildings, | \$791 54 | |
| Electric plant, | 475 00 | |
| Overhead lines, | 9,013 46 | |
| Transformers, | 482 20 | |
| Meters, | 453 12 | |
| Street lamps and fixtures, | 666 80 | |
| | | <u>\$11,882 12</u> |
| Other assets: | | |
| Cash, | \$962 93 | |
| Depreciation fund, | 891 70 | |
| Due for electricity, | 98 64 | |
| Incandescent lamps on hand, | 46 40 | |
| Electric tools and implements, | 37 93 | |
| | | <u>2,037 60</u> |
| Total assets as per books of the plant, | | <u>\$13,919 72</u> |

LIABILITIES.

| | | | | | | | |
|--|---|---|---|---|---|---|-------------|
| Appropriations for construction, | . | . | . | . | . | . | \$2,118 45 |
| note payments, | . | . | . | . | . | . | 3,800 00 |
| Notes payable, | . | . | . | . | . | . | 6,500 00 |
| Unpaid bills, | . | . | . | . | . | . | 124 16 |
| Interest accrued but not due, | . | . | . | . | . | . | 79 47 |
| | | | | | | | <hr/> |
| Total liabilities as per books of the plant, | . | . | . | . | . | . | \$12,622 08 |
| Profit and loss balance, | . | . | . | . | . | . | 1,297 64 |
| | | | | | | | <hr/> |
| Total credits, | . | . | . | . | . | . | \$13,919 72 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|----------------------------------|------------|------------|
| Operating expenses, | \$873 70 | |
| Income from sale of electricity, | | \$1,156 64 |
| Balance to profit and loss, | 282 94 | |
| <hr/> | | <hr/> |
| | \$1,156 64 | \$1,156 64 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--------------------------------------|------------|------------|
| Balance June 30, 1915, | | \$931 40 |
| Balance of manufacturing account, | | 282 94 |
| Interest received, | | 13 00 |
| Appropriated for operating expenses, | | 80 20 |
| interest, | | 257 38 |
| depreciation, | | 367 67 |
| Interest paid, | \$267 28 | |
| Depreciation, | 367 67 | |
| Balance June 30, 1916, | 1,297 64 | |
| <hr/> | | <hr/> |
| | \$1,932 59 | \$1,932 59 |

BRAINTREE.

ASSETS.

| | | |
|-----------------------------|------------|-------------|
| Electric plant: | | |
| Lands, | \$1,065 00 | |
| Buildings, | 7,558 41 | |
| Steam plant, | 11,395 69 | |
| Electric plant, | 10,678 91 | |
| Overhead lines, | 29,364 96 | |
| Transformers, | 6,192 51 | |
| Meters, | 16,923 30 | |
| Street lamps and fixtures, | 2,747 33 | |
| <hr/> | | <hr/> |
| | | \$85,926 11 |
| Other assets: | | |
| Cash, | \$2,626 55 | |
| Depreciation fund, | 30,311 14 | |
| Due for electricity, | 6,901 05 | |
| Sundry accounts receivable, | 746 82 | |
| Electric fuel on hand, | 352 04 | |
| Oil and waste on hand, | 222 40 | |

Other assets — *Concluded.*

| | | |
|--|-----------|--------------|
| Incandescent lamps on hand, | \$503 65 | |
| Electric tools and implements, | 916 25 | |
| Other electric materials and supplies on hand, | 3,950 97 | |
| Stable and garage equipment, | 1,655 60 | |
| Office furniture, | 736 00 | |
| Sinking funds, | 15,534 15 | |
| | | <hr/> |
| | | \$64,456 62 |
| | | <hr/> |
| Total assets as per books of the plant, | | \$150,382 73 |

LIABILITIES.

| | | |
|--|--------------|-------|
| Appropriations for construction, | \$46,168 74 | |
| note payments, | 64,000 00 | |
| sinking funds, | 6,450 00 | |
| Bonds outstanding, | 16,500 00 | |
| Unpaid bills, | 5,628 53 | |
| Interest accrued but not due, | 155 83 | |
| | | <hr/> |
| Total liabilities as per books of the plant, | \$138,903 10 | |
| Profit and loss balance, | 11,479 63 | |
| | | <hr/> |
| Total credits, | \$150,382 73 | |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$27,329 35 | |
| Income from sale of electricity, | | \$27,375 13 |
| Balance to profit and loss, | 45 78 | |
| | <hr/> | <hr/> |
| | \$27,375 13 | \$27,375 13 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | \$22,341 94 | |
| Balance of manufacturing account, | | \$45 78 |
| Interest received, | | 604 34 |
| Income from sinking funds, | | 574 16 |
| Appropriation for operating expenses, | | 6,664 75 |
| Construction and sinking fund account, | | 31,283 26 |
| Other items of income, | | 30 |
| Interest paid, | 660 00 | |
| Depreciation, | 4,347 43 | |
| Other items, | 343 59 | |
| Balance June 30, 1916, | 11,479 63 | |
| | <hr/> | <hr/> |
| | \$39,172 59 | \$39,172 59 |

CHICOPEE.

ASSETS.

| | |
|------------------------|------------|
| Electric plant: | |
| Lands, | \$5,000 00 |
| Buildings, | 18,410 62 |
| Steam plant, | 57,610 05 |

Electric plant — *Concluded.*

| | | |
|--------------------------------------|-------------|---------------------|
| Electric plant, | \$27,793 85 | |
| Overhead lines, | 71,465 89 | |
| Transformers, | 22,844 06 | |
| Meters, | 23,148 74 | |
| Street lamps and fixtures, | 8,677 60 | |
| | | <u>\$234,950 81</u> |

Other assets:

| | | |
|---|-------------|------------------|
| Cash, | \$33,198 36 | |
| Depreciation fund, | 11,335 17 | |
| Due for electricity, | 12,618 49 | |
| Sundry accounts receivable, | 1,644 51 | |
| Electric fuel on hand, | 3,496 00 | |
| Electrodes on hand, | 181 82 | |
| Oil and waste on hand, | 86 15 | |
| Incandescent lamps on hand, | 1,100 83 | |
| Globes on hand, | 51 82 | |
| Electric tools and implements, | 607 20 | |
| Other electric materials on hand, | 9,085 93 | |
| Stable and garage equipment, | 2,731 00 | |
| Office inventory, | 1,235 55 | |
| | | <u>77,372 83</u> |

| | |
|---|---------------------|
| Total assets as per books of the plant, | \$312,323 64 |
| Profit and loss balance, | 46,029 41 |
| | <u>\$358,353 05</u> |
| Total debits, | \$358,353 05 |

LIABILITIES.

| | |
|--|---------------------|
| Appropriations for construction, | \$63,941 12 |
| bond payments, | 70,918 40 |
| note payments, | 15,000 00 |
| Bonds outstanding, | 179,000 00 |
| Notes payable, | 11,000 00 |
| Deposits by customers, | 2,723 00 |
| Unpaid bills, | 5,172 66 |
| Interest accrued but not due, | 966 25 |
| Operation cash overdrawn, | 9,631 62 |
| | <u>\$358,353 05</u> |
| Total liabilities as per books of the plant, | \$358,353 05 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|--------------------|--------------------|
| Operating expenses, | \$61,553 55 | |
| Income from sale of electricity, | | \$67,495 10 |
| other sources, | | 2,803 57 |
| Balance to profit and loss, | 8,745 12 | |
| | <u>\$70,298 67</u> | <u>\$70,298 67</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | \$8,503 35 | |
| Balance of manufacturing account, | | \$8,745 12 |
| Interest received, | | 74 86 |
| Appropriation for operating expenses, | | 20,308 80 |

| | Dr. | Cr. |
|---|-------------|-------------|
| Interest paid, | \$6,070 41 | |
| Depreciation, | 9,523 50 | |
| Special depreciation Nov. 30, 1915, | 50,502 45 | |
| Other items, | 558 48 | |
| Balance June 30, 1916, | | \$46,029 41 |
| | <hr/> | <hr/> |
| | \$75,158 19 | \$75,158 19 |

CONCORD.

ASSETS.

| | | |
|--------------------------------------|------------|-------------|
| Electric plant: | | |
| Lands, | \$1,309 65 | |
| Buildings, | 3,469 36 | |
| Steam plant, | 23,176 90 | |
| Electric plant, | 11,994 64 | |
| Overhead lines, | 36,448 20 | |
| Transformers, | 4,195 39 | |
| Meters, | 8,948 43 | |
| Street lamps and fixtures, | 2,594 89 | |
| | <hr/> | \$92,137 46 |

Other assets:

| | | |
|---|-----------|-----------|
| Fire alarm construction, | \$816 71 | |
| Due for electricity, | 9,685 72 | |
| Sundry accounts receivable, | 4,300 22 | |
| Electric fuel on hand, | 2,200 88 | |
| Oil and waste on hand, | 77 33 | |
| Incandescent lamps on hand, | 930 06 | |
| Electric tools and implements, | 1,725 27 | |
| Other electric materials on hand, | 3,705 15 | |
| Stable and garage equipment, | 3,141 24 | |
| Office inventory, | 433 75 | |
| Sinking fund, | 43,870 00 | |
| | <hr/> | 70,886 33 |

| | |
|---|--------------|
| Total assets as per books of the plant, | \$163,023 79 |
| Profit and loss balance, | 52,589 67 |
| | <hr/> |
| Total debits, | \$215,613 46 |

LIABILITIES.

| | |
|---|-------------|
| Appropriations for construction, | \$12,914 29 |
| Overdrafts for construction, | 3,947 17 |
| Appropriations for note payments, | 4,000 00 |
| sinking funds, | 35,861 80 |
| Bonds outstanding, | 116,000 00 |
| Notes payable, | 37,000 00 |
| Unpaid bills, | 763 82 |
| Deposits, | 20 00 |
| Interest accrued but not due, | 1,963 53 |
| Maintenance cash overdrawn, | 3,142 85 |
| | <hr/> |

| | |
|--|--------------|
| Total liabilities as per books of the plant, | \$215,613 46 |
|--|--------------|

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|--------------------|--------------------|
| Operating expenses, | \$32,891 75 | |
| Income from sale of electricity, | | \$36,054 73 |
| other sources, | | 2,592 74 |
| Balance to profit and loss, | 5,755 72 | |
| | <u>\$38,647 47</u> | <u>\$38,647 47</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | \$50,234 64 | |
| Balance of manufacturing account, | | \$5,755 72 |
| Income from sinking funds, | | 1,599 66 |
| Appropriation for operating expenses, | | 6,097 40 |
| Interest paid, | 5,940 32 | |
| Fire alarm expenses and depreciation, | 132 56 | |
| Depreciation, | 5,242 89 | |
| Sinking fund appropriation, | 2,680 00 | |
| Note payment appropriation, | 1,500 00 | |
| Other items, | 312 04 | |
| Balance June 30, 1916, | | 52,589 67 |
| | <u>\$66,042 45</u> | <u>\$66,042 45</u> |

DANVERS.

ASSETS.

| | | |
|--|------------|--------------|
| Electric plant: | | |
| Lands, | \$1,350 00 | |
| Buildings, | 16,968 01 | |
| Steam plant, | 38,294 02 | |
| Electric plant, | 13,886 71 | |
| Overhead lines, | 49,695 81 | |
| Transformers, | 5,304 28 | |
| Meters, | 15,307 66 | |
| Street lamps and fixtures, | 4,325 04 | |
| | | \$145,131 53 |
| Other assets: | | |
| Cash, | \$9,801 08 | |
| Depreciation fund, | 171 34 | |
| Due for electricity, | 8,004 33 | |
| Sundry accounts receivable, | 2,524 69 | |
| Globes on hand, | 14 50 | |
| Electrodes on hand, | 10 75 | |
| Electric fuel on hand, | 873 75 | |
| Oil and waste on hand, | 28 20 | |
| Incandescent lamps on hand, | 254 00 | |
| Electric tools and implements, | 564 50 | |
| Other electric materials and supplies on hand, | 2,592 81 | |
| Stable and garage inventory, | 1,701 45 | |
| Office inventory, | 1,138 75 | |
| Insurance, | 677 36 | |
| Sinking funds, | 20,548 64 | |
| | | 48,906 15 |
| Total assets as per books of the plant, | | \$194,037 68 |

LIABILITIES.

| | |
|--|--------------|
| Appropriations for construction, | \$30,685 87 |
| extraordinary repairs, | 1,330 10 |
| bond payments, | 15,000 00 |
| sinking funds, | 60,377 04 |
| Bonds outstanding, | 56,900 00 |
| Notes payable, | 12,000 00 |
| Unpaid bills, | 6,673 77 |
| Interest accrued but not due, | 365 67 |
| <hr/> | |
| Total liabilities as per books of the plant, | \$183,332 45 |
| Profit and loss balance, | 10,705 23 |
| <hr/> | |
| Total credits, | \$194,037 68 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$48,380 01 | |
| Income from sale of electricity, | | \$57,075 41 |
| Balance to profit and loss, | 8,695 40 | |
| | <hr/> | <hr/> |
| | \$57,075 41 | \$57,075 41 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$7,498 20 |
| Balance of manufacturing account, | | 8,695 40 |
| Income from sinking funds, | | 885 81 |
| Appropriation for operating expenses, | | 1,904 15 |
| interest, | | 3,161 00 |
| depreciation, | | 5,185 76 |
| Interest paid, | \$3,439 33 | |
| Depreciation, | 5,185 76 | |
| Appropriation of sinking fund from earnings, | 8,000 00 | |
| Balance June 30, 1916, | 10,705 23 | |
| | <hr/> | <hr/> |
| | \$27,330 32 | \$27,330 32 |

GEORGETOWN.

ASSETS.

| | | |
|---------------------------------------|------------|-------------|
| Electric plant: | | |
| Buildings, | \$657 77 | |
| Electric plant, | 881 23 | |
| Overhead lines, | 12,750 46 | |
| Transformers, | 1,339 06 | |
| Meters, | 1,431 81 | |
| Street lamps and fixtures, | 1,958 59 | |
| | <hr/> | \$19,018 92 |
| Other assets: | | |
| Cash, | \$5,075 50 | |
| Depreciation fund, | 117 64 | |
| Due for electricity, | 384 51 | |
| Sundry accounts receivable, | 104 76 | |

Other assets — *Concluded.*

| | | |
|---|----------|------------|
| Electric tools and implements, | \$248 67 | |
| Other electric materials on hand, | 1,015 47 | |
| Office inventory, | 14 05 | |
| Insurance, | 117 70 | |
| | | <hr/> |
| | | \$7,078 30 |

Total assets as per books of the plant, \$26,097 22

LIABILITIES.

| | |
|---|------------|
| Appropriations for bond payments, | \$4,000 00 |
| Bonds outstanding, | 17,000 00 |
| Unpaid bills, | 833 54 |
| Interest accrued but not due, | 226 67 |

| | |
|--|-------------|
| Total liabilities as per books of the plant, | \$22,060 21 |
| Profit and loss balance, | 4,037 01 |

Total credits, \$26,097 22

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Operating expenses, | \$4,842 62 | |
| Income from sale of electricity, | | \$5,298 81 |
| Balance to profit and loss, | 456 19 | |
| | <hr/> | <hr/> |
| | \$5,298 81 | \$5,298 81 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$3,436 41 |
| Balance of manufacturing account, | | 456 19 |
| Appropriation for operating expenses, | | 151 08 |
| interest, | | 680 00 |
| depreciation, | | 574 27 |
| Interest paid, | \$686 67 | |
| Depreciation, | 574 27 | |
| Balance June 30, 1916, | 4,037 01 | |
| | <hr/> | <hr/> |
| | \$5,297 95 | \$5,297 95 |

GROTON.

ASSETS.

| | |
|--------------------------------------|-------------|
| Electric plant: | |
| Buildings, | \$2,004 53 |
| Electric plant, | 1,581 94 |
| Overhead lines, | 18,279 15 |
| Transformers, | 1,494 13 |
| Meters, | 1,574 29 |
| Street lamps and fixtures, | 1,637 11 |
| | <hr/> |
| | \$26,571 15 |

Other assets:

| | | |
|--|------------|-------------------|
| Cash, | \$2,266 97 | |
| Depreciation fund, | 403 01 | |
| Due for electricity, | 974 20 | |
| Incandescent lamps on hand, | 103 75 | |
| Electric tools and implements, | 210 32 | |
| Office inventory, | 120 93 | |
| | | <u>\$4,079 18</u> |

Total assets as per books of the plant, \$30,650 33

LIABILITIES.

| | |
|--|------------|
| Appropriations for construction, | \$8,912 26 |
| note payments, | 14,360 00 |
| Notes payable, | 6,000 00 |
| Interest accrued but not due, | 43 59 |

Total liabilities as per books of the plant, \$29,315 85

Profit and loss balance, 1,334 48

Total credits, \$30,650 33

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|-------------------|-------------------|
| Operating expenses, | \$5,659 82 | |
| Income from sale of electricity, | | \$5,215 40 |
| Balance to profit and loss, | | 444 42 |
| | <u>\$5,659 82</u> | <u>\$5,659 82</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-------------------|-------------------|
| Balance June 30, 1915, | | \$1,881 97 |
| Balance of manufacturing account, | \$444 42 | |
| Appropriation for operating expenses, | | 884 99 |
| interest, | | 232 52 |
| depreciation, | | 782 34 |
| Interest paid, | 247 04 | |
| Depreciation, | 782 34 | |
| Returned to town treasury as of Dec. 31, 1915, | 973 54 | |
| Balance June 30, 1916, | 1,334 48 | |
| | <u>\$3,781 82</u> | <u>\$3,781 82</u> |

GROVELAND.

ASSETS.

| | |
|--------------------------------------|--------------------|
| Electric plant: | |
| Buildings, | \$185 00 |
| Electric plant, | 1,065 68 |
| Overhead lines, | 11,828 51 |
| Transformers, | 1,744 79 |
| Meters, | 1,905 45 |
| Street lamps and fixtures, | 897 64 |
| | <u>\$17,627 07</u> |

Other assets:

| | | |
|---|----------|-------------------|
| Cash, | \$992 86 | |
| Depreciation fund, | 149 53 | |
| Due for electricity, | 331 88 | |
| Sundry accounts receivable, | 80 50 | |
| Incandescent lamps on hand, | 18 52 | |
| Electric tools and implements, | 88 55 | |
| Other electric materials on hand, | 97 90 | |
| | | <u>\$1,759 74</u> |

| | |
|---|-------------|
| Total assets as per books of the plant, | \$19,386 81 |
|---|-------------|

LIABILITIES.

| | |
|--|------------|
| Appropriations for construction, | \$3,236 55 |
| note payments, | 4,500 00 |
| Notes payable, | 11,000 00 |
| Unpaid bills, | 245 70 |
| Interest accrued but not due, | 123 75 |

| | |
|--|-------------|
| Total liabilities as per books of the plant, | \$19,106 00 |
| Profit and loss balance, | 280 81 |

| | |
|--------------------------|-------------|
| Total credits, | \$19,386 81 |
|--------------------------|-------------|

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------------|-------------------|
| Operating expenses, | \$4,420 14 | |
| Income from sale of electricity, | | \$3,796 10 |
| Balance to profit and loss, | | 624 04 |
| | <u>\$4,420 14</u> | <u>\$4,420 14</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$226 52 |
| Balance of manufacturing account, | \$624 04 | |
| Appropriation for operating expenses, | | 667 91 |
| interest, | | 495 00 |
| depreciation, | | 535 50 |
| Jobbing, | | 16 04 |
| Interest paid, | 500 62 | |
| Depreciation, | 535 50 | |
| Balance June 30, 1916, | 280 81 | |
| | <u>\$1,940 97</u> | <u>\$1,940 97</u> |

HINGHAM.

ASSETS.

| | |
|--------------------------------------|--------------------|
| Electric plant: | |
| Overhead lines, | \$43,460 49 |
| Transformers, | 2,251 88 |
| Meters, | 8,800 01 |
| Street lamps and fixtures, | 2,500 00 |
| Work in process, | 244 90 |
| | <u>\$57,257 28</u> |

Other assets:

| | | |
|---|------------|-------------|
| Cash, | \$6,805 25 | |
| Depreciation fund, | 1,596 47 | |
| Due for electricity, | 2,096 11 | |
| Sundry accounts receivable, | 1,046 10 | |
| Incandescent lamps on hand, | 359 36 | |
| Electric tools and implements, | 674 81 | |
| Other electric materials on hand, | 1,687 68 | |
| Stable and garage equipment, | 425 00 | |
| Office inventory, | 338 28 | |
| | | <hr/> |
| | | \$15,029 06 |
| Total assets as per books of the plant, | | <hr/> |
| | | \$72,286 34 |

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$48,947 28 |
| note payments, | 18,000 00 |
| Deposits by customers, | 46 25 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$66,993 53 |
| Profit and loss balance, | 5,292 81 |
| | <hr/> |
| Total credits, | \$72,286 34 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$23,417 30 | |
| Income from sale of electricity, | | \$22,924 31 |
| Balance to profit and loss, | | 492 99 |
| | <hr/> | <hr/> |
| | \$23,417 30 | \$23,417 30 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | | \$3,068 65 |
| Balance of manufacturing account, | \$492 99 | |
| Appropriation for operating expenses, | | 5,564 20 |
| depreciation, | | 1,912 19 |
| Jobbing, | | 686 97 |
| Other items of income, | | 165 51 |
| Depreciation, | 1,912 19 | |
| Returned to town treasury as of Dec. 31, 1915, | 3,699 53 | |
| Balance June 30, 1916, | 5,292 81 | |
| | <hr/> | <hr/> |
| | \$11,397 52 | \$11,397 52 |

HOLDEN.

ASSETS.

| | |
|--------------------------------------|-------------|
| Electric plant: | |
| Buildings, | \$337 85 |
| Electric plant, | 988 80 |
| Overhead lines, | 18,035 14 |
| Transformers, | 1,622 40 |
| Meters, | 987 18 |
| Street lamps and fixtures, | 687 23 |
| | <hr/> |
| | \$22,658 60 |

Other assets:

| | | |
|---|------------|-------------------|
| Cash, | \$1,106 17 | |
| Depreciation fund, | 1,007 24 | |
| Due for electricity, | 332 24 | |
| Incandescent lamps on hand, | 30 00 | |
| Electric tools and implements, | 75 00 | |
| Other electric materials on hand, | 935 50 | |
| | | <u>\$3,486 15</u> |

Total assets as per books of the plant, \$26,144 75

LIABILITIES.

| | |
|--|------------|
| Appropriations for construction, | \$8,497 76 |
| note payments, | 3,400 00 |
| Notes payable, | 7,400 00 |
| Interest accrued but not due, | 144 42 |

Total liabilities as per books of the plant, \$19,442 18
 Profit and loss balance, 6,702 57

Total credits, \$26,144 75

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|-------------------|-------------------|
| Operating expenses, | \$3,377 07 | |
| Income from sale of electricity, | | \$4,696 30 |
| Balance to profit and loss, | 1,319 23 | |
| | <u>\$4,696 30</u> | <u>\$4,696 30</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$5,409 08 |
| Balance of manufacturing account, | | 1,319 23 |
| Interest received, | | 23 28 |
| Appropriation for operating expenses, | | 1,211 18 |
| Other items of income, | | 360 29 |
| Interest paid, | \$316 51 | |
| Depreciation, | 652 00 | |
| Other items, | 651 98 | |
| Balance June 30, 1916, | 6,702 57 | |
| | <u>\$8,323 06</u> | <u>\$8,323 06</u> |

HOLYOKE.

ASSETS.

| | |
|------------------------------------|---------------------|
| Gas plant: | |
| Lands, | \$77,930 00 |
| Buildings, | 227,582 28 |
| Machinery and equipment, | 251,232 65 |
| Mains, | 256,438 02 |
| Meters, | 97,009 52 |
| | <u>\$910,192 47</u> |

Electric plant:

| | |
|---|-------------|
| Lands, | \$76,847 00 |
| Buildings, | 81,657 32 |
| Steam plant, | 287,163 19 |
| Electric plant, | 151,078 03 |
| Hydraulic plant equipment, | 12,361 95 |
| Overhead lines, | 107,038 93 |
| Underground conduits, | 77,756 65 |
| Underground wires and cables, | 49,874 64 |
| Transformers, | 54,078 89 |
| Meters, | 85,648 31 |
| Street lamps and fixtures, | 21,639 81 |

 \$1,005,144 72

Other assets:

| | |
|--|-------------|
| Cash, | \$57,817 71 |
| Depreciation fund, | 60,096 57 |
| Due for gas, | 2,820 81 |
| Due for electricity, | 27,578 89 |
| Sundry accounts receivable, | 12,934 37 |
| Gas coal on hand, | 20,438 00 |
| Coke on hand, | 262 50 |
| Enrichers on hand, | 2,322 00 |
| Purifying materials on hand, | 3,146 50 |
| Other gas materials on hand, | 3,685 10 |
| Gas fixtures on hand, | 660 76 |
| Gas tools and implements, | 3,775 00 |
| Electric fuel on hand, | 39,517 52 |
| Electrodes on hand, | 180 24 |
| Oil and waste on hand, | 35 00 |
| Incandescent lamps on hand, | 2,950 60 |
| Globes on hand, | 125 17 |
| Tools and appliances (electric), | 3,535 03 |
| Stable and garage equipment, | 13,890 73 |
| Office furniture, | 2,500 00 |
| Insurance, | 2,223 25 |

 260,495 75

 Total assets as per books of the plant, \$2,175,832 94

LIABILITIES.

| | |
|---|--------------|
| Appropriation for bond payments, | \$81,200 00 |
| Bonds outstanding, | 1,041,500 00 |
| Unpaid bills, | 28,599 51 |
| Deposits by customers, | 2,549 25 |
| Interest accrued but not due, | 8,105 84 |
| Operation cash overdrawn, | 117,293 45 |
| Amounts due from the plant, not included above, | 3,552 38 |

 Total liabilities as per books of the plant, \$1,282,800 43
 Profit and loss balance, 893,032 51

 Total credits, \$2,175,832 94

MANUFACTURING ACCOUNT.

Operating expenses:

Dr.

Cr.

| | |
|---------------------|--------------|
| Gas, | \$162,866 18 |
| Electric, | 203,927 19 |

| | DR. | CR. |
|------------------------------------|---------------------|---------------------|
| Income from sale of gas, | | \$193,259 85 |
| residuals, | | 20,215 38 |
| other sources (gas), | | 3 75 |
| sale of electricity, | | 358,098 23 |
| Balance to profit and loss: | | |
| Gas, | \$50,612 80 | |
| Electric, | 154,171 04 | |
| | <u>\$571,577 21</u> | <u>\$571,577 21</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|---------------------|---------------------|
| Balance June 30, 1915, | | \$751,351 71 |
| Balance of gas manufacturing account, | | 50,612 80 |
| Balance of electric manufacturing account, | | 154,171 04 |
| Interest received, | | 188 89 |
| Bond premium, | | 2,404 00 |
| Appropriation for operating expenses, | | 38,421 36 |
| Interest paid, | \$40,519 45 | |
| Depreciation, | 63,500 00 | |
| Other items, | 97 84 | |
| Balance June 30, 1916, | 893,032 51 | |
| | <u>\$997,149 80</u> | <u>\$997,149 80</u> |

HUDSON.

ASSETS.

| | | |
|---|------------|--------------------|
| Electric plant: | | |
| Lands, | \$500 00 | |
| Buildings, | 4,741 53 | |
| Side track, | 620 45 | |
| Steam plant, | 16,588 51 | |
| Electric plant, | 8,896 38 | |
| Overhead lines, | 20,147 31 | |
| Transformers, | 5,712 04 | |
| Meters, | 8,006 94 | |
| Street lamps and fixtures, | 2,151 27 | |
| | | <u>\$67,364 43</u> |
| Other assets: | | |
| Cash, | \$6,692 70 | |
| Depreciation fund, | 1,139 19 | |
| Due for electricity, | 3,088 73 | |
| Sundry accounts receivable, | 299 53 | |
| Globes on hand, | 8 70 | |
| Oil and waste on hand, | 72 71 | |
| Electric fuel on hand, | 832 93 | |
| Electrodes on hand, | 16 82 | |
| Incandescent lamps on hand, | 341 28 | |
| Electric tools and implements, | 1,933 22 | |
| Other electric materials on hand, | 1,023 24 | |
| Office inventory, | 392 57 | |
| Insurance, | 147 52 | |
| | | <u>15,989 14</u> |
| Total assets as per books of the plant, | | \$83,353 57 |
| Profit and loss balance, | | 14,472 49 |
| Total debits, | | <u>\$97,826 06</u> |

LIABILITIES.

| | |
|---|-------------|
| Appropriations for construction, | \$15,382 28 |
| Overdrafts for construction, | 16,232 40 |
| Appropriations for extraordinary repairs, | 1,500 00 |
| bond payments, | 500 00 |
| note payments, | 37,000 00 |
| Bonds outstanding, | 7,500 00 |
| Notes payable, | 19,400 00 |
| Interest accrued but not due, | 311 38 |

| | |
|--|-------------|
| Total liabilities as per books of the plant, | \$97,826 06 |
|--|-------------|

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Operating expenses, | \$22,379 60 | |
| Income from sale of electricity, | | \$29,838 44 |
| other sources, | | 1,200 00 |
| Balance to profit and loss, | 8,658 84 | |
| | <hr/> | <hr/> |
| | \$31,038 44 | \$31,038 44 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$19,688 40 | |
| Balance of manufacturing account, | | \$8,658 84 |
| Interest received, | | 92 42 |
| Appropriation for operating expenses, | | 676 28 |
| Jobbing, | | 221 90 |
| Interest paid, | 1,127 06 | |
| Depreciation, | 2,978 42 | |
| Overdrafts for construction, | 292 10 | |
| Other items, | 35 95 | |
| Balance June 30, 1916, | | 14,472 49 |
| | <hr/> | <hr/> |
| | \$24,121 93 | \$24,121 93 |

HULL.

ASSETS.

| | |
|--------------------------------|--------------|
| Electric plant: | |
| Lands, | \$1,500 00 |
| Buildings, | 8,428 37 |
| Steam plant, | 17,194 04 |
| Electric plant, | 11,912 49 |
| Overhead lines, | 47,557 12 |
| Transformers, | 9,900 20 |
| Meters, | 17,953 85 |
| | <hr/> |
| | \$114,446 07 |
| Other assets: | |
| Cash, | \$3,245 63 |
| Depreciation fund, | 830 43 |
| Due for electricity, | 6,094 46 |

Other assets — *Concluded.*

| | | |
|---|----------|--------------|
| Incandescent lamps on hand, | \$767 95 | |
| Electric tools and implements, | 2,062 96 | |
| Other electric materials on hand, | 3,096 87 | |
| Stable and garage inventory, | 3,205 31 | |
| Office inventory, | 1,780 29 | |
| Insurance, | 302 15 | |
| Sinking funds, | 7,313 64 | |
| | | <hr/> |
| | | \$28,699 69 |
| Total assets as per books of the plant, | | \$143,145 76 |
| Profit and loss balance, | | 46,593 91 |
| | | <hr/> |
| Total debits, | | \$189,739 67 |

LIABILITIES.

| | |
|--|--------------|
| Appropriations for construction, | \$47,494 56 |
| note payments, | 19,400 00 |
| sinking funds, | 71,814 24 |
| Notes payable, | 37,002 00 |
| Unpaid bills, | 2,250 62 |
| Deposits, | 11,467 10 |
| Interest accrued but not due, | 311 15 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$189,739 67 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$32,966 52 | |
| Income from sale of electricity, | | \$46,157 90 |
| other sources, | | 593 77 |
| Balance to profit and loss, | 13,785 15 | |
| | <hr/> | <hr/> |
| | \$46,751 67 | \$46,751 67 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$54,613 70 | |
| Balance of manufacturing account, | | \$13,785 15 |
| Interest received, | | 46 00 |
| Income from sinking funds, | | 505 21 |
| Jobbing, | | 106 92 |
| Appropriation for operating expenses, | | 345 17 |
| depreciation, | | 3,500 00 |
| Interest paid, | 1,886 65 | |
| Depreciation, | 5,944 52 | |
| on automobiles, | 1,841 42 | |
| Other items, | 596 07 | |
| Balance June 30, 1916, | | 46,593 91 |
| | <hr/> | <hr/> |
| | \$64,882 36 | \$64,882 36 |

IPSWICH.

ASSETS.

Electric plant:

| | |
|--------------------------------------|------------|
| Buildings, | \$7,862 83 |
| Steam plant, | 15,581 84 |
| Electric plant, | 9,482 87 |
| Overhead lines, | 40,511 90 |
| Transformers, | 2,488 69 |
| Meters, | 3,374 78 |
| Street lamps and fixtures, | 441 64 |

\$79,744 55

Other assets:

| | |
|---|------------|
| Cash, | \$8,045 14 |
| Due for electricity, | 1,819 51 |
| Sundry accounts receivable, | 88 35 |
| Oil and waste on hand, | 54 00 |
| Electric tools and implements, | 342 07 |
| Other electric materials on hand, | 62 00 |

10,411 07

Total assets as per books of the plant, \$90,155 62

LIABILITIES.

| | |
|--|------------|
| Appropriations for construction, | \$1,511 06 |
| note payments, | 14,700 00 |
| Notes payable, | 63,050 00 |
| Interest accrued but not due, | 288 35 |

Total liabilities as per books of the plant, \$79,549 41

Profit and loss balance, 10,606 21

Total credits, \$90,155 62

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|-------------------|-------------------|
| Operating expenses, | \$19,450 69 | |
| Income from sale of electricity, | | \$16,667 09 |
| other sources, | | 2,242 44 |
| Balance to profit and loss, | | 541 16 |
| | <hr/> \$19,450 69 | <hr/> \$19,450 69 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$10,493 79 |
| Balance of manufacturing account, | \$541 16 | |
| Appropriation for operating expenses, | | 545 97 |
| interest, | | 2,484 00 |
| depreciation, | | 2,040 00 |
| Jobbing, | | 123 96 |
| Interest paid, | 2,500 35 | |
| Depreciation, | 2,040 00 | |
| Balance June 30, 1916, | 10,606 21 | |
| | <hr/> \$15,687 72 | <hr/> \$15,687 72 |

LITTLETON.

ASSETS.

Electric plant:

| | | |
|--------------------------------------|-----------|-------------|
| Electric plant, | \$683 55 | |
| Overhead lines, | 17,857 27 | |
| Transformers, | 1,221 10 | |
| Meters, | 918 76 | |
| Street lamps and fixtures, | 570 58 | |
| | | <hr/> |
| | | \$21,251 26 |

Other assets:

| | | |
|---|------------|----------|
| Cash, | \$1,762 94 | |
| Depreciation fund, | 1,831 28 | |
| Due for electricity, | 521 14 | |
| Sundry accounts receivable, | 93 49 | |
| Incandescent lamps on hand, | 20 52 | |
| Electric tools and implements, | 118 47 | |
| Other electric materials on hand, | 468 49 | |
| | | <hr/> |
| | | 4,816 33 |

| | |
|---|-------------|
| Total assets as per books of the plant, | \$26,067 59 |
|---|-------------|

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$7,095 18 |
| bond payments, | 2,500 00 |
| note payments, | 1,625 00 |
| Bonds outstanding, | 13,000 00 |
| Unpaid bills, | 305 05 |
| Interest accrued but not due, | 130 00 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$24,655 23 |
| Profit and loss balance, | 1,412 36 |
| | <hr/> |
| Total credits, | \$26,067 59 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Operating expenses, | \$3,290 66 | |
| Income from sale of electricity, | | \$2,725 94 |
| other sources, | | 194 10 |
| Balance to profit and loss, | | 370 62 |
| | <hr/> | <hr/> |
| | \$3,290 66 | \$3,290 66 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$624 24 |
| Balance of manufacturing account, | \$370 62 | |
| Interest received, | | 20 88 |
| Jobbing, | | 96 87 |
| Appropriation for operating expenses, | | 1,628 79 |
| depreciation, | | 675 80 |
| Interest paid, | 546 96 | |
| Depreciation, | 675 80 | |
| Other items, | 40 84 | |
| Balance June 30, 1916, | 1,412 36 | |
| | <hr/> | <hr/> |
| | \$3,046 58 | \$3,046 58 |

LUNENBURG.

ASSETS.

| | | |
|---|-------------|-------------|
| Electric plant: | | |
| Overhead lines, | \$13,121 46 | |
| Transformers, | 1,577 33 | |
| Meters, | 1,585 12 | |
| Street lamps and fixtures, | 699 99 | |
| | <hr/> | \$16,983 90 |
| Other assets: | | |
| Cash, | \$1,886 05 | |
| Depreciation fund, | 515 76 | |
| Due for electricity, | 511 91 | |
| Electric tools and implements, | 64 80 | |
| Office inventory, | 86 85 | |
| | <hr/> | 3,065 37 |
| Total assets as per books of the plant, | | \$20,049 27 |

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$750 00 |
| note payments, | 1,000 00 |
| Notes payable, | 16,050 00 |
| Unpaid bills, | 276 44 |
| Deposits, | 30 00 |
| Interest accrued but not due, | 227 38 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$18,333 82 |
| Profit and loss balance, | 1,715 45 |
| | <hr/> |
| Total credits, | \$20,049 27 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Operating expenses, | \$2,262 38 | |
| Income from sale of electricity, | | \$2,655 33 |
| Balance to profit and loss, | 392 95 | |
| | <hr/> | <hr/> |
| | \$2,655 33 | \$2,655 33 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$745 66 |
| Balance of manufacturing account, | | 392 95 |
| Interest received, | | 28 |
| Appropriation for operating expenses, | | 1,763 45 |
| Other items of income, | | 15 65 |
| Interest paid, | \$681 78 | |
| Depreciation, | 515 76 | |
| Other items, | 5 00 | |
| Balance June 30, 1916, | 1,715 45 | |
| | <hr/> | <hr/> |
| | \$2,917 99 | \$2,917 99 |

MANSFIELD.

ASSETS.

Electric plant:

| | |
|--------------------------------------|------------|
| Lands, | \$2,000 00 |
| Buildings, | 8,584 14 |
| Steam plant, | 41,108 62 |
| Electric plant, | 15,805 32 |
| Overhead lines, | 18,913 00 |
| Transformers, | 6,596 46 |
| Meters, | 7,596 96 |
| Street lamps and fixtures, | 2,039 86 |

\$102,644 36

Other assets:

| | |
|--|------------|
| Cash, | \$3,321 47 |
| Depreciation fund, | 6,021 53 |
| Due for electricity, | 2,349 12 |
| Sundry accounts receivable, | 1,159 89 |
| Electric fuel on hand, | 41 15 |
| Oil and waste on hand, | 114 75 |
| Incandescent lamps on hand, | 353 94 |
| Electric tools and implements, | 875 85 |
| Other electric materials and supplies on hand, | 5,303 22 |
| Stable and garage equipment, | 498 00 |
| Office inventory, | 1,116 74 |
| Sinking funds, | 16,779 84 |

37,935 50

| | |
|---|--------------|
| Total assets as per books of the plant, | \$140,579 86 |
|---|--------------|

LIABILITIES.

| | |
|--|------------|
| Appropriations for construction, | \$8,738 82 |
| bond payments, | 6,466 75 |
| sinking funds, | 8,500 00 |
| Bonds outstanding, | 88,500 00 |
| Unpaid bills, | 112 00 |
| Interest accrued but not due, | 900 00 |

| | |
|--|--------------|
| Total liabilities as per books of the plant, | \$113,217 57 |
| Profit and loss balance, | 27,362 29 |

| | |
|--------------------------|--------------|
| Total credits, | \$140,579 86 |
|--------------------------|--------------|

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|-------------------|-------------------|
| Operating expenses, | \$23,588 47 | |
| Income from sale of electricity, | | \$30,440 63 |
| Balance to profit and loss, | 6,852 16 | |
| | <hr/> \$30,440 63 | <hr/> \$30,440 63 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-----|-------------|
| Balance June 30, 1915, | | \$17,640 56 |
| Balance of manufacturing account, | | 6,852 16 |
| Income from sinking funds, | | 868 80 |

| | Dr. | Cr. |
|---|-------------|-------------|
| Appropriation for operating expenses, | | \$8,574 30 |
| Jobbing, | | 303 60 |
| Interest paid, | \$3,576 67 | |
| Depreciation, | 3,276 46 | |
| Other items, | 24 00 | |
| Balance June 30, 1916, | 27,362 29 | |
| | <hr/> | <hr/> |
| | \$34,239 42 | \$34,239 42 |

MARBLEHEAD.

ASSETS.

| | | |
|---|-------------|--------------|
| Electric plant: | | |
| Lands, | \$10,650 00 | |
| Buildings, | 14,810 16 | |
| Steam plant, | 27,406 69 | |
| Electric plant, | 17,129 05 | |
| Overhead lines, | 23,515 07 | |
| Transformers, | 11,095 49 | |
| Meters, | 17,016 92 | |
| Street lamps and fixtures, | 9,250 37 | |
| | <hr/> | \$130,873 75 |
| Other assets: | | |
| Cash, | \$5,191 57 | |
| Depreciation fund, | 17,844 93 | |
| Due for electricity, | 273 86 | |
| Sundry accounts receivable, | 302 46 | |
| Incandescent lamps on hand, | 181 34 | |
| Electric fuel on hand, | 57 50 | |
| Electrodes on hand, | 35 00 | |
| Oil and waste on hand, | 52 35 | |
| Globes on hand, | 4 80 | |
| Electric tools and implements, | 666 08 | |
| Other electric materials on hand, | 1,601 90 | |
| Stable and garage equipment, | 1,673 40 | |
| Office inventory, | 454 31 | |
| Sinking funds, | 30,849 55 | |
| | <hr/> | 59,189 05 |
| Total assets as per books of the plant, | | \$190,062 80 |

LIABILITIES.

| | |
|--|--------------|
| Appropriations for construction, | \$40,714 78 |
| bond payments, | 14,000 00 |
| note payments, | 23,500 00 |
| sinking funds, | 22,000 00 |
| Bonds outstanding, | 68,000 00 |
| Unpaid bills, | 1,317 36 |
| Interest accrued but not due, | 1,120 00 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$170,652 14 |
| Profit and loss balance, | 19,410 66 |
| | <hr/> |
| Total credits, | \$190,062 80 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Operating expenses, | \$38,932 85 | |
| Income from sale of electricity, | | \$40,631 50 |
| Balance to profit and loss, | 1,698 65 | |
| | <hr/> | <hr/> |
| | \$40,631 50 | \$40,631 50 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$15,070 14 |
| Balance of manufacturing account, | | 1,698 65 |
| Income from sinking funds, | | 1,061 72 |
| Appropriation for operating expenses, | | 1,655 50 |
| interest, | | 2,720 00 |
| depreciation, | | 5,260 00 |
| Jobbing, | | 10 66 |
| Interest paid, | \$2,746 67 | |
| Depreciation, | 5,260 00 | |
| Premium on bond bought, | 28 00 | |
| Other items, | 31 34 | |
| Balance June 30, 1916, | 19,410 66 | |
| | <hr/> | <hr/> |
| | \$27,476 67 | \$27,476 67 |

MERRIMAC.

ASSETS.

| | | |
|---|------------|-------------|
| Electric plant: | | |
| Steam plant, | \$3,002 02 | |
| Electric plant, | 3,077 51 | |
| Overhead lines, | 14,333 98 | |
| Transformers, | 2,830 27 | |
| Meters, | 1,724 96 | |
| | <hr/> | \$24,968 74 |
| Other assets: | | |
| Cash, | \$3,404 92 | |
| Depreciation fund, | 894 29 | |
| Due for electricity, | 1,510 97 | |
| Electric fuel on hand, | 279 84 | |
| Incandescent lamps on hand, | 358 32 | |
| Electric tools and implements, | 153 16 | |
| | <hr/> | 6,601 50 |
| | | <hr/> |
| Total assets as per books of the plant, | | \$31,570 24 |

LIABILITIES.

| | |
|---|------------|
| Appropriations for construction, | \$5,053 16 |
| Overdrafts for construction, | 322 67 |
| Appropriations for bond payments, | 4,500 00 |
| note payments, | 1,671 72 |
| Bonds outstanding, | 5,500 00 |

| | |
|--|-------------|
| Notes payable, | \$1,800 00 |
| Unpaid bills, | 538 69 |
| Interest accrued but not due, | 135 83 |
| <hr/> | |
| Total liabilities as per books of the plant, | \$19,522 07 |
| Profit and loss balance, | 12,048 17 |
| <hr/> | |
| Total credits, | \$31,570 24 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$9,626 81 | |
| Income from sale of electricity, | | \$12,843 12 |
| Balance to profit and loss, | 3,216 31 | |
| <hr/> | | |
| | \$12,843 12 | \$12,843 12 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$10,114 17 |
| Balance of manufacturing account, | | 3,216 31 |
| Interest received, | | 2 46 |
| Interest paid, | \$305 16 | |
| Depreciation, | 979 61 | |
| Balance June 30, 1916, | 12,048 17 | |
| <hr/> | | |
| | \$13,332 94 | \$13,332 94 |

MIDDLEBOROUGH.

Assets.

| | | |
|--------------------------------------|------------|-------------|
| Gas plant: | | |
| Lands, | \$1,200 00 | |
| Buildings, | 2,777 30 | |
| Machinery and equipment, | 10,170 26 | |
| Mains, | 21,052 11 | |
| Meters, | 2,695 83 | |
| <hr/> | | \$37,895 50 |
| Electric plant: | | |
| Lands, | \$6,000 00 | |
| Buildings, | 4,338 44 | |
| Gas engine plant, | 10,037 68 | |
| Steam plant, | 756 10 | |
| Electric plant, | 3,593 25 | |
| Water power, | 11,472 98 | |
| Overhead lines, | 19,167 00 | |
| Transformers, | 5,767 25 | |
| Meters, | 9,712 02 | |
| Street lamps and fixtures, | 1,903 32 | |
| <hr/> | | 72,748 04 |
| Other assets: | | |
| Cash, | \$7,235 37 | |
| Depreciation fund, | 10,522 07 | |
| Due for gas, | 1,086 26 | |
| Due for electricity, | 4,239 12 | |

Other assets — *Concluded.*

| | | |
|---|----------|--------------|
| Sundry accounts receivable, | \$433 23 | |
| Purifying materials on hand, | 6 00 | |
| Other gas materials on hand, | 270 12 | |
| Electric fuel on hand, | 1,121 60 | |
| Electrodes on hand, | 2 00 | |
| Oil and waste on hand, | 63 38 | |
| Electric tools and implements, | 1,293 00 | |
| Other electric materials on hand, | 2,011 15 | |
| Stable and garage inventory, | 1,500 00 | |
| Office inventory, | 463 63 | |
| | | <hr/> |
| | | \$30,246 93 |
| Total assets as per books of the plant, | | \$140,890 47 |
| Profit and loss balance, | | 16,382 06 |
| | | <hr/> |
| Total debits, | | \$157,272 53 |

LIABILITIES.

| | |
|--|--------------|
| Appropriations for construction, | \$36,102 39 |
| extraordinary repairs, | 2,890 00 |
| bond payments, | 48,000 00 |
| note payments, | 19,200 00 |
| Bonds outstanding, | 30,500 00 |
| Notes payable, | 20,000 00 |
| Unpaid bills, | 240 47 |
| Deposits, | 3 00 |
| Interest accrued but not due, | 336 67 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$157,272 53 |

MANUFACTURING ACCOUNT.

| Operating expenses: | Dr. | Cr. |
|------------------------------------|-------------|-------------|
| Gas, | \$5,091 80 | |
| Electric, | 18,524 57 | |
| Income from sale of gas, | | \$7,480 87 |
| sale of electricity, | | 29,505 27 |
| Balance to profit and loss: | | |
| Gas, | 2,389 07 | |
| Electric, | 10,980 70 | |
| | <hr/> | <hr/> |
| | \$36,986 14 | \$36,986 14 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance June 30, 1915, | \$26,854 78 | |
| Balance of gas manufacturing account, | | \$2,389 07 |
| Balance of electric manufacturing account, | | 10,980 70 |
| Appropriation for operating expenses, | | 770 07 |
| depreciation, | | 3,500 00 |
| Jobbing, | | 275 43 |
| Interest paid, | 2,082 67 | |
| Depreciation, | 5,305 55 | |
| Other items, | 54 33 | |
| Balance June 30, 1916, | | 16,382 06 |
| | <hr/> | <hr/> |
| | \$34,297 33 | \$34,297 33 |

MIDDLETON.

ASSETS.

| | | |
|---|------------|------------------|
| Electric plant: | | |
| Overhead lines, | \$6,137 00 | |
| Transformers, | 136 20 | |
| Meters, | 371 80 | |
| Street lamps and fixtures, | 231 75 | |
| | <hr/> | \$6,876 75 |
| Other assets: | | |
| Cash, | \$1,048 39 | |
| Depreciation fund, | 314 65 | |
| Due for electricity, | 35 54 | |
| Electric tools and implements, | 20 00 | |
| Other electric materials on hand, | 36 00 | |
| Insurance, | 20 00 | |
| | <hr/> | 1,474 58 |
| Total assets as per books of the plant, | | <hr/> \$8,351 33 |

LIABILITIES.

| | |
|--|------------------|
| Appropriations for construction, | \$2,577 59 |
| Bonds issued, | 590 89 |
| Notes payable, | 4,500 00 |
| Unpaid bills, | 135 16 |
| Interest accrued but not due, | 15 94 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$7,819 58 |
| Profit and loss balance, | 531 75 |
| | <hr/> |
| Total credits, | <hr/> \$8,351 33 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Operating expenses, | \$1,341 22 | |
| Income from sale of electricity, | | \$1,067 75 |
| Balance to profit and loss, | | 273 47 |
| | <hr/> | <hr/> |
| | \$1,341 22 | \$1,341 22 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$537 48 |
| Balance of manufacturing account, | \$273 47 | |
| Appropriation for operating expenses, | | 819 60 |
| interest, | | 210 00 |
| depreciation, | | 210 00 |
| Interest paid, | 170 97 | |
| Depreciation, | 210 00 | |
| Operating cash used for construction, | 590 89 | |
| Balance June 30, 1916, | 531 75 | |
| | <hr/> | <hr/> |
| | \$1,777 08 | \$1,777 08 |

NORTH ATTLEBOROUGH.

ASSETS.

Electric plant:

| | |
|--------------------------------------|------------|
| Buildings, | \$9,520 24 |
| Steam plant, | 23,079 31 |
| Electric plant, | 13,642 92 |
| Overhead lines, | 27,882 58 |
| Transformers, | 6,758 72 |
| Meters, | 13,056 72 |
| Street lamps and fixtures, | 330 13 |

 \$94,270 62

Other assets:

| | |
|---|------------|
| Cash, | \$2,146 54 |
| Depreciation fund, | 9,755 81 |
| Due for electricity, | 2,709 41 |
| Sundry accounts receivable, | 375 49 |
| Electric fuel on hand, | 1,990 39 |
| Electrodes on hand, | 18 65 |
| Incandescent lamps on hand, | 291 94 |
| Electric tools and implements, | 1,230 59 |
| Other electric materials on hand, | 3,711 93 |
| Office inventory, | 440 38 |
| Sinking funds, | 33,480 31 |

 56,151 44

Total assets as per books of the plant,

 \$150,422 06

LIABILITIES.

| | |
|---|-------------|
| Appropriations for construction, | \$27,526 82 |
| Overdraft for construction, | 881 73 |
| Appropriations for note payments, | 26,032 57 |
| sinking funds, | 22,276 32 |
| Bonds outstanding, | 50,000 00 |
| Notes payable, | 18,085 00 |
| Unpaid bills, | 1,061 90 |
| Interest accrued but not due, | 106 67 |

Total liabilities as per books of the plant,

 \$145,971 01

Profit and loss balance,

 4,451 05

Total credits,

 \$150,422 06

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$30,424 72 | |
| Income from sale of electricity, | | \$30,123 29 |
| Balance to profit and loss, | | 301 43 |
| | <hr/> | <hr/> |
| | \$30,424 72 | \$30,424 72 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$3,783 35 |
| Balance of manufacturing account, | \$301 43 | |
| Income from sinking funds, | | 1,299 27 |
| Appropriation for operating expenses, | | 6,618 31 |
| Interest paid, | 2,803 97 | |
| Depreciation, | 4,089 26 | |
| Other items, | 55 22 | |
| Balance June 30, 1916, | 4,451 05 | |
| | <hr/> | <hr/> |
| | \$11,700 93 | \$11,700 93 |

NORWOOD.

ASSETS.

| | | |
|---|------------|--------------|
| Electric plant: | | |
| Lands, | \$537 00 | |
| Buildings, | 4,948 64 | |
| Electric plant, | 3,472 65 | |
| Overhead lines, | 51,765 28 | |
| Underground conduits, | 8,671 50 | |
| Transformers, | 7,815 88 | |
| Meters, | 13,109 14 | |
| Street lamps and fixtures, | 2,442 58 | |
| | <hr/> | \$92,762 67 |
| Other assets: | | |
| Cash, | \$4,592 43 | |
| Due for electricity, | 6,637 92 | |
| Incandescent lamps on hand, | 660 88 | |
| Inside wiring, | 385 46 | |
| Electric tools and implements, | 100 00 | |
| Other electric materials on hand, | 1,496 40 | |
| Stable and garage inventory, | 700 00 | |
| Office inventory, | 786 98 | |
| Insurance, | 75 20 | |
| | <hr/> | 15,435 27 |
| Total assets as per books of the plant, | | \$108,197 94 |

LIABILITIES.

| | |
|--|--------------|
| Appropriations for construction, | \$12,551 59 |
| note payments, | 19,400 00 |
| Notes payable, | 27,500 00 |
| Unpaid bills, | 4,145 51 |
| Interest accrued but not due, | 101 04 |
| Amounts due from the plant, | 5 00 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$63,703 14 |
| Profit and loss balance, | 44,494 80 |
| | <hr/> |
| Total credits, | \$108,197 94 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$39,696 81 | |
| Income from sale of electricity, | | \$50,588 66 |
| other sources, | | 537 53 |
| Balance to profit and loss, | 11,429 38 | |
| | <hr/> | <hr/> |
| | \$51,126 19 | \$51,126 19 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | | \$31,839 72 |
| Balance of manufacturing account, | | 11,429 38 |
| Appropriation for operating expenses, | | 4,981 35 |
| Other items of income, | | 22 64 |
| Interest paid, | \$1,254 16 | |
| Depreciation, | 2,502 35 | |
| Other items, | 21 78 | |
| Balance June 30, 1916, | 44,494 80 | |
| | <hr/> | <hr/> |
| | \$48,273 09 | \$48,273 09 |

PAXTON.

ASSETS.

| | | |
|---|----------|------------------|
| Electric plant: | | |
| Buildings, | \$293 44 | |
| Electric plant, | 659 00 | |
| Overhead lines, | 5,824 27 | |
| Transformers, | 445 45 | |
| Meters, | 314 32 | |
| Street lamps and fixtures, | 215 50 | |
| | <hr/> | \$7,751 98 |
| Other assets: | | |
| Cash, | \$775 47 | |
| Depreciation fund, | 330 00 | |
| Due for electricity, | 215 99 | |
| Incandescent lamps and globes on hand, | 31 78 | |
| | <hr/> | 1,353 24 |
| Total assets as per books of the plant, | | <hr/> \$9,105 22 |

LIABILITIES.

| | |
|--|------------|
| Appropriations for construction, | \$1,515 07 |
| note payments, | 1,500 00 |
| Notes payable, | 4,000 00 |
| Unpaid bills, | 136 30 |
| Interest accrued but not due, | 80 00 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$7,231 37 |
| Profit and loss balance, | 1,873 85 |
| | <hr/> |
| Total credits, | \$9,105 22 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Operating expenses, | \$894 12 | |
| Income from sale of electricity, | | \$1,545 80 |
| Balance to profit and loss, | 651 68 | |
| | <hr/> | <hr/> |
| | \$1,545 80 | \$1,545 80 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,915 13 |
| Balance of manufacturing account, | | 651 68 |
| Appropriation for operating expenses, | | 23 00 |
| interest, | | 160 00 |
| Interest paid, | \$170 00 | |
| Depreciation, | 180 00 | |
| Operating cash used for construction, | 525 96 | |
| Balance June 30, 1916, | 1,873 85 | |
| | <hr/> | <hr/> |
| | \$2,749 81 | \$2,749 81 |

PEABODY.

ASSETS.

| | | |
|---|-------------|--------------|
| Electric plant: | | |
| Lands, | \$1,690 00 | |
| Buildings, | 8,479 81 | |
| Steam plant, | 28,481 10 | |
| Electric plant, | 20,621 48 | |
| Overhead lines, | 54,805 70 | |
| Inside wiring, | 768 95 | |
| Transformers, | 18,768 67 | |
| Meters, | 14,579 37 | |
| Street lamps and fixtures, | 667 20 | |
| | <hr/> | \$148,862 28 |
| Other assets: | | |
| Cash, | \$22,034 41 | |
| Depreciation fund, | 2,367 54 | |
| Due for electricity, | 16,375 11 | |
| Oil and waste on hand, | 432 50 | |
| Globes on hand, | 8 50 | |
| Electric fuel on hand, | 195 00 | |
| Electrodes on hand, | 24 30 | |
| Incandescent lamps on hand, | 1,100 65 | |
| Electric tools and implements, | 300 00 | |
| Other electric materials on hand, | 7,496 34 | |
| Stable and garage inventory, | 1,550 00 | |
| Sinking funds, | 28,181 50 | |
| | <hr/> | 80,065 85 |
| Total assets as per books of the plant, | | \$228,928 13 |

LIABILITIES.

| | |
|--|--------------|
| Appropriations for construction, | \$76,182 86 |
| Overdrafts for construction, | 4,663 77 |
| Appropriations for bond payments, | 14,000 00 |
| note payments, | 22,700 00 |
| sinking funds, | 19,200 00 |
| Bonds outstanding, | 80,000 00 |
| Unpaid bills, | 3,310 35 |
| Interest accrued but not due, | 716 66 |
| <hr/> | |
| Total liabilities as per books of the plant, | \$220,773 64 |
| Profit and loss balance, | 8,154 49 |
| <hr/> | |
| Total credits, | \$228,928 13 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Operating expenses, | \$71,089 38 | |
| Income from sale of electricity, | | \$83,185 08 |
| other sources, | | 600 00 |
| Balance to profit and loss, | 12,695 70 | |
| <hr/> | | |
| | \$83,785 08 | \$83,785 08 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$5,019 92 | |
| Balance of manufacturing account, | | \$12,695 70 |
| Interest received, | | 16 50 |
| Income from sinking funds, | | 1,145 83 |
| Jobbing, | | 45 27 |
| Appropriation for operating expenses, | | 2,484 39 |
| interest, | | 3,000 00 |
| depreciation, | | 5,782 70 |
| Interest paid, | 3,083 71 | |
| Depreciation, | 5,782 70 | |
| Returned to town treasury, as of December 31, 1915, | 3,129 57 | |
| Balance June 30, 1916, | 8,154 49 | |
| <hr/> | | |
| | \$25,170 39 | \$25,170 39 |

PRINCETON.

ASSETS.

| | |
|---------------------------|-------------|
| Electric plant: | |
| Lands, | \$500 00 |
| Electric plant, | 500 00 |
| Overhead lines, | 12,815 31 |
| Transformers, | 1,174 77 |
| Meters, | 257 48 |
| <hr/> | |
| | \$15,247 56 |

Other assets:

| | | |
|------------------------------|----------|-------------------|
| Cash, | \$165 98 | |
| Depreciation fund, | 1,200 00 | |
| | | <u>\$1,365 98</u> |

Total assets as per books of the plant, \$16,613 54

LIABILITIES.

| | |
|--|-----------|
| Appropriations for construction, | \$733 69 |
| bond payments, | 3,000 00 |
| Notes payable, | 12,000 00 |
| Interest accrued but not due, | 180 00 |

Total liabilities as per books of the plant, \$15,913 69

Profit and loss balance, 699 85

Total credits, \$16,613 54

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------------|-------------------|
| Operating expenses, | \$1,276 04 | |
| Income from sale of electricity, | | \$1,051 14 |
| Balance to profit and loss, | | 224 90 |
| | <u>\$1,276 04</u> | <u>\$1,276 04</u> |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------------|-------------------|
| Balance June 30, 1915, | | \$1,311 58 |
| Balance of manufacturing account, | \$224 90 | |
| Appropriation for operating expenses, | | 250 00 |
| interest, | | 480 00 |
| depreciation, | | 450 00 |
| Interest paid, | 505 00 | |
| Depreciation, | 450 00 | |
| Returned to town treasury in error — balance | | |
| depreciation fund, | 607 89 | |
| Other items, | 3 94 | |
| Balance June 30, 1916, | 699 85 | |
| | <u>\$2,491 58</u> | <u>\$2,491 58</u> |

READING.

ASSETS.

| | |
|--------------------------------------|---------------------|
| Electric plant: | |
| Lands, | \$1,100 00 |
| Buildings, | 10,554 42 |
| Steam plant, | 28,189 45 |
| Electric plant, | 16,442 58 |
| Overhead lines, | 86,110 08 |
| Transformers, | 11,513 97 |
| Meters, | 16,090 95 |
| Street lamps and fixtures, | 10,412 34 |
| | <u>\$180,413 79</u> |

Other assets:

| | | |
|---|-------------|--------------|
| Cash, | \$12,472 59 | |
| Due for electricity, | 7,931 07 | |
| Sundry accounts receivable, | 56 72 | |
| Electric fuel on hand, | 490 43 | |
| Oil and waste on hand, | 36 48 | |
| Incandescent lamps on hand, | 1,192 36 | |
| Electric tools and implements, | 1,461 22 | |
| Other electric materials on hand, | 9,614 85 | |
| Stable and garage inventory, | 1,927 60 | |
| Office inventory, | 1,305 49 | |
| Insurance, | 183 13 | |
| | | <hr/> |
| | | \$36,671 94 |
| <hr/> | | |
| Total assets as per books of the plant, | | \$217,085 73 |
| Profit and loss balance, | | 27,564 32 |
| | | <hr/> |
| Total debits, | | \$244,650 05 |

LIABILITIES.

| | |
|--|--------------|
| Appropriations for construction, | \$36,623 30 |
| Overdrafts for construction, | 3,211 64 |
| Appropriations for bond payments, | 50,713 00 |
| note payments, | 28,446 00 |
| Bonds outstanding, | 76,000 00 |
| Notes payable, | 43,200 00 |
| Unpaid bills, | 3,281 54 |
| Deposits, | 1,940 11 |
| Interest accrued but not due, | 1,234 46 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$244,650 05 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$41,262 44 | |
| Income from sale of electricity, | | \$56,196 96 |
| other sources, | | 928 14 |
| Balance to profit and loss, | 15,862 66 | |
| | <hr/> | <hr/> |
| | \$57,125 10 | \$57,125 10 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$31,657 86 | |
| Balance of manufacturing account, | | \$15,862 66 |
| Interest received, | | 111 49 |
| Appropriation for operating expenses, | | 617 82 |
| Jobbing, | | 268 96 |
| Interest paid, | 5,018 61 | |
| Depreciation, | 7,597 47 | |
| Other items, | 151 31 | |
| Balance June 30, 1916; | | 27,564 32 |
| | <hr/> | <hr/> |
| | \$44,425 25 | \$44,425 25 |

ROWLEY.

ASSETS.

Electric plant:

| | |
|--------------------------------------|-----------|
| Buildings, | \$344 17 |
| Electric plant, | 810 48 |
| Overhead lines, | 14,041 93 |
| Transformers, | 800 76 |
| Meters, | 1,182 61 |
| Street lamps and fixtures, | 1,421 36 |

\$18,601 31

Other assets:

| | |
|---|------------|
| Cash, | \$1,432 30 |
| Depreciation fund, | 636 38 |
| Due for electricity, | 515 73 |
| Electric tools and implements, | 182 25 |
| Other electric materials on hand, | 152 95 |
| Office inventory, | 36 30 |

2,955 91

Total assets as per books of the plant, \$21,557 22

LIABILITIES.

| | |
|--|------------|
| Appropriations for construction, | \$2,191 00 |
| note payments, | 6,940 76 |
| Notes payable, | 9,600 00 |
| Unpaid bills, | 138 00 |
| Interest accrued but not due, | 46 29 |

Total liabilities as per books of the plant, \$18,916 05

Profit and loss balance, 2,641 17

Total credits, \$21,557 22

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Operating expenses, | \$2,511 98 | |
| Income from sale of electricity, | | \$2,472 25 |
| Balance to profit and loss, | | 39 73 |
| | <hr/> | <hr/> |
| | \$2,511 98 | \$2,511 98 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|---------|------------|
| Balance June 30, 1915, | | \$1,413 20 |
| Balance of manufacturing account, | \$39 73 | |
| Appropriation for operating expenses, | | 1,027 95 |
| interest, | | 433 60 |
| depreciation, | | 596 25 |
| To balance cash account with town treasurer's ac- count, | | 680 77 |
| Interest received, | | 7 78 |

| | Dr. | Cr. |
|---|------------|------------|
| Interest paid, | \$471 10 | |
| Depreciation, | 596 25 | |
| Returned to town treasury, account of five-year contract with Ipswich, | 411 30 | |
| Balance June 30, 1916, | 2,641 17 | |
| | <hr/> | <hr/> |
| | \$4,159 55 | \$4,159 55 |

SHREWSBURY.

ASSETS.

| | | |
|---|------------|-------------|
| Electric plant: | | |
| Buildings, | \$953 63 | |
| Electric plant, | 3,453 09 | |
| Overhead lines, | 33,718 45 | |
| Transformers, | 854 16 | |
| Meters, | 2,837 79 | |
| Street lamps and fixtures, | 616 71 | |
| | <hr/> | \$42,433 83 |
| Other assets: | | |
| Cash, | \$2,446 62 | |
| Depreciation fund, | 5,293 77 | |
| Due for electricity, | 1,585 39 | |
| Incandescent lamps on hand, | 83 00 | |
| Electric tools and implements, | 213 63 | |
| | <hr/> | 9,622 41 |
| Total assets as per books of the plant, | | \$52,056 24 |

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$16,569 37 |
| note payments, | 11,500 00 |
| Notes payable, | 16,800 00 |
| Unpaid bills, | 828 91 |
| Interest accrued but not due, | 183 24 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$45,881 52 |
| Profit and loss balance, | 6,174 72 |
| | <hr/> |
| Total credits, | \$52,056 24 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Operating expenses, | \$8,063 11 | |
| Income from sale of electricity, | | \$9,191 91 |
| Balance to profit and loss, | 1,128 80 | |
| | <hr/> | <hr/> |
| | \$9,191 91 | \$9,191 91 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$3,599 06 |
| Balance of manufacturing account, | | 1,128 80 |
| Interest received, | | 133 50 |
| Appropriation for operating expenses, | | 1,423 19 |
| interest, | | 647 68 |
| depreciation, | | 1,532 38 |
| Interest paid, | \$658 51 | |
| Depreciation, | 1,532 38 | |
| Balance June 30, 1916, | 6,174 72 | |
| | <hr/> | <hr/> |
| | \$8,365 61 | \$8,365 61 |

SOUTH HADLEY.

ASSETS.

| | | |
|--|------------|-------------------|
| Electric plant: | | |
| Electric plant, | \$2,975 49 | |
| Overhead lines, | 19,644 27 | |
| Transformers, | 3,933 97 | |
| Meters, | 6,929 11 | |
| Street lamps and fixtures, | 1,108 96 | |
| | <hr/> | \$34,591 80 |
| Other assets: | | |
| Cash, | \$5,743 22 | |
| Depreciation fund, | 1,942 24 | |
| Due for electricity, | 2,044 23 | |
| Sundry accounts due the company, | 826 08 | |
| Incandescent lamps on hand, | 165 00 | |
| Electric tools and implements, | 106 76 | |
| Other electric materials and supplies on hand, | 923 54 | |
| Office furniture, | 2,910 46 | |
| | <hr/> | 14,661 53 |
| Total assets as per books of the plant, | | <hr/> \$49,253 33 |

LIABILITIES.

| | |
|--|-------------|
| Bonds issued, | \$38,000 00 |
| Interest due but not paid, | 760 00 |
| Interest accrued but not due, | 760 00 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$39,520 00 |
| Profit and loss balance, | 9,733 33 |
| | <hr/> |
| Total credits, | \$49,253 33 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|-------------|-------------|
| Operating expenses, | \$10,510 04 | |
| Income from sale of electricity, | | \$14,338 13 |
| Balance to profit and loss, | 3,828 09 | |
| | <hr/> | <hr/> |
| | \$14,338 13 | \$14,338 13 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|-------------|-------------|
| Balance June 30, 1915, | \$786 86 | |
| Balance of manufacturing account, | | \$3,828 09 |
| Appropriation for operation, | | 6,667 99 |
| Jobbing, | | 594 11 |
| Other items of income, | | 2,000 00 |
| Interest paid, | 1,520 00 | |
| Depreciation, | 1,050 00 | |
| Balance June 30, 1916, | 9,733 33 | |
| | <hr/> | <hr/> |
| | \$13,090 19 | \$13,090 19 |

STERLING.

ASSETS.

| | | |
|---|-----------|-------------|
| Electric plant: | | |
| Buildings, | \$475 58 | |
| Electric plant, | 614 99 | |
| Overhead lines, | 17,881 29 | |
| Municipal wiring, | 660 05 | |
| Transformers, | 2,356 68 | |
| Meters, | 1,015 47 | |
| Street lamps and fixtures, | 176 06 | |
| | <hr/> | \$23,180 12 |
| Other assets: | | |
| Cash, | \$584 90 | |
| Depreciation fund, | 438 94 | |
| Due for electricity, | 235 06 | |
| Incandescent lamps on hand, | 24 30 | |
| Electric tools and implements, | 161 01 | |
| Other electric materials on hand, | 257 85 | |
| Office inventory, | 10 00 | |
| | <hr/> | 1,712 06 |
| Total assets as per books of the plant, | | \$24,892 18 |
| Profit and loss balance, | | 914 34 |
| | | <hr/> |
| Total debits, | | \$25,806 52 |

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$4,825 13 |
| note payments, | 10,519 35 |
| Notes payable, | 10,250 00 |
| Unpaid bills, | 130 00 |
| Interest accrued but not due, | 82 04 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$25,806 52 |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Operating expenses, | \$2,561 15 | |
| Income from sale of electricity, | | \$2,705 78 |
| other sources, | | 191 02 |
| Balance to profit and loss, | 335 65 | |
| | <hr/> | <hr/> |
| | \$2,896 80 | \$2,896 80 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Balance June 30, 1915, | \$661 93 | |
| Balance of manufacturing account, | | \$335 65 |
| Appropriation for operating expenses, | | 61 86 |
| depreciation, | | 680 65 |
| Jobbing, | | 76 65 |
| Interest paid, | 449 88 | |
| Depreciation, | 680 65 | |
| Returned to town treasury as of Dec. 31, 1915, | 276 69 | |
| Balance June 30, 1916, | | 914 34 |
| | <hr/> | <hr/> |
| | \$2,069 15 | \$2,069 15 |

TAUNTON.

ASSETS.

| | | |
|---|-------------|--------------|
| Electric plant: | | |
| Lands, | \$13,500 00 | |
| Buildings, | 38,058 01 | |
| Wharf, | 4,094 38 | |
| Steam plant, | 127,703 57 | |
| Electric plant, | 56,489 42 | |
| Overhead lines, | 75,915 64 | |
| Transformers, | 37,359 32 | |
| Meters, | 22,080 30 | |
| Street lamps and fixtures, | 11,341 27 | |
| | <hr/> | \$386,541 91 |
| Other assets: | | |
| Cash, | \$17,650 62 | |
| Depreciation fund, | 18,356 04 | |
| Due for electricity, | 15,223 87 | |
| Sundry accounts receivable, | 3,883 73 | |
| Oil and waste on hand, | 105 69 | |
| Electric fuel on hand, | 1,185 00 | |
| Electrodes on hand, | 57 86 | |
| Incandescent lamps on hand, | 1,563 50 | |
| Globes on hand, | 13 06 | |
| Electric tools and implements, | 3,038 37 | |
| Other electric materials on hand, | 5,369 22 | |

Other assets — *Concluded.*

| | | |
|--|------------|--------------|
| Stable and garage inventory, | \$2,042 03 | |
| Office inventory, | 1,455 55 | |
| Sinking funds, | 152,809 13 | |
| | | <hr/> |
| | | \$222,753 67 |

| | |
|---|--------------|
| Total assets as per books of the plant, | \$609,295 58 |
|---|--------------|

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$32,433 98 |
| bond payments, | 2,000 00 |
| note payments, | 1,500 00 |
| sinking funds, | 87,104 29 |
| Bonds outstanding, | 408,000 00 |
| Unpaid bills, | 8,046 58 |
| Deposits, | 401 62 |
| Interest accrued but not due, | 1,304 18 |
| | <hr/> |

| | |
|--|--------------|
| Total liabilities as per books of the plant, | \$540,790 65 |
| Profit and loss balance, | 68,504 93 |
| | <hr/> |

| | |
|--------------------------|--------------|
| Total credits, | \$609,295 58 |
|--------------------------|--------------|

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|--------------|--------------|
| Operating expenses, | \$89,929 15 | |
| Income from sale of electricity, | | \$121,799 87 |
| Balance to profit and loss, | 31,870 72 | |
| | <hr/> | <hr/> |
| | \$121,799 87 | \$121,799 87 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|--------------|--------------|
| Balance June 30, 1915, | | \$41,058 03 |
| Balance of manufacturing account, | | 31,870 72 |
| Income from sinking funds, | | 5,396 25 |
| Appropriation for operating expenses, | | 24,245 12 |
| Other items of income, | | 68 |
| Interest paid, | \$16,121 22 | |
| Depreciation, | 17,511 00 | |
| Other items, | 433 65 | |
| Balance June 30, 1916, | 68,504 93 | |
| | <hr/> | <hr/> |
| | \$102,570 80 | \$102,570 80 |

TEMPLETON.

ASSETS.

| | |
|--------------------------------------|-------------|
| Electric plant: | |
| Electric plant, | \$827 19 |
| Overhead lines, | 24,917 11 |
| Transformers, | 1,972 87 |
| Meters, | 3,247 36 |
| Street lamps and fixtures, | 571 64 |
| | <hr/> |
| | \$31,536 17 |

Other assets:

| | | |
|--|------------|------------|
| Cash, | \$1,410 93 | |
| Depreciation fund, | 3,555 11 | |
| Due for electricity, | 919 42 | |
| Electrodes on hand, | 2 70 | |
| Incandescent lamps on hand, | 292 92 | |
| Electric tools and implements, | 313 59 | |
| Office inventory, | 140 38 | |
| | <hr/> | \$6,635 05 |

Total assets as per books of the plant, \$38,171 22

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$10,329 70 |
| note payments, | 9,950 00 |
| Notes payable, | 15,766 66 |
| Unpaid bills, | 480 54 |
| | <hr/> |

Total liabilities as per books of the plant, \$36,526 90

Profit and loss balance, 1,644 32

Total credits, \$38,171 22

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|------------|------------|
| Operating expenses, | \$5,706 35 | |
| Income from sale of electricity, | | \$6,866 48 |
| Balance to profit and loss, | 1,160 13 | |
| | <hr/> | <hr/> |
| | \$6,866 48 | \$6,866 48 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,449 45 |
| Balance of manufacturing account, | | 1,160 13 |
| Interest received, | | 41 64 |
| Appropriation for operating expenses, | | 82 06 |
| depreciation, | | 1,003 04 |
| Interest paid, | \$633 05 | |
| Depreciation, | 1,003 04 | |
| Returned to town treasury, | 451 40 | |
| Other items, | 4 51 | |
| Balance June 30, 1916, | 1,644 32 | |
| | <hr/> | <hr/> |
| | \$3,736 32 | \$3,736 32 |

WAKEFIELD.

ASSETS.

| | | |
|---|-------------|--------------|
| Gas plant: | | |
| Buildings, | \$10,559 46 | |
| Machinery and equipment, | 37,976 89 | |
| Mains, | 46,367 81 | |
| Meters, | 14,229 05 | |
| | <hr/> | \$109,133 21 |
| Electric plant: | | |
| Buildings, | \$6,559 46 | |
| Steam plant, | 9,712 58 | |
| Electric plant, | 10,464 76 | |
| Overhead lines, | 37,550 11 | |
| Transformers, | 7,821 94 | |
| Meters, | 8,601 68 | |
| Street lamps and fixtures, | 1,860 11 | |
| | <hr/> | 82,570 64 |
| Other assets: | | |
| Fire alarm apparatus, | \$7,100 73 | |
| Fire alarm supplies, | 78 45 | |
| Cash, | 12,701 05 | |
| Depreciation fund, | 3,659 47 | |
| Due for gas, | 4,335 22 | |
| Due for electricity, | 2,654 92 | |
| Sundry accounts receivable, | 1,259 44 | |
| Gas coal on hand, | 2,025 40 | |
| Coke on hand, | 800 00 | |
| Enrichers on hand, | 439 40 | |
| Purifying materials on hand, | 270 00 | |
| Other gas materials on hand, | 3,031 28 | |
| Gas tools and implements, | 998 53 | |
| Oil and waste on hand, | 15 50 | |
| Incandescent lamps on hand, | 304 78 | |
| Electric tools and implements, | 768 83 | |
| Other electric materials on hand, | 4,042 90 | |
| Stable and garage inventory, | 1,499 50 | |
| Office inventory, | 658 25 | |
| Insurance, | 883 63 | |
| | <hr/> | 47,527 28 |
| Total assets as per books of the plant, | | \$239,231 13 |
| Profit and loss balance, | | 58,035 47 |
| | | <hr/> |
| Total debits, | | \$297,266 60 |

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$44,361 14 |
| bond payments, | 135,500 00 |
| note payments, | 13,300 00 |
| fire alarm construction, | 5,080 50 |
| Bonds outstanding, | 88,500 00 |
| Notes payable, | 6,000 00 |

| | |
|---|------------|
| Unpaid bills, | \$1,837 43 |
| Deposits, | 1,744 00 |
| Interest accrued but not due, | 943 53 |

Total liabilities as per books of the plant, \$297,266 60

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|------------------------------------|-------------|-------------|
| Operating expenses: | | |
| Gas, | \$42,369 16 | |
| Electric, | 26,495 61 | |
| Income from sale of gas, | | \$41,992 01 |
| residuals, | | 5,031 30 |
| other sources, gas, | | 409 79 |
| sale of electricity, | | 24,436 47 |
| other sources, electric, | | 271 26 |
| Balance to profit and loss: | | |
| Gas, | 5,063 94 | |
| Electric, | | 1,787 88 |
| | <hr/> | <hr/> |
| | \$73,928 71 | \$73,928 71 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|-------------|-------------|
| Balance June 30, 1915, | \$62,520 99 | |
| Balance of gas manufacturing account, | | \$5,063 94 |
| Balance of electric manufacturing account, | 1,787 88 | |
| Appropriation for operating expenses, | | 8,178 37 |
| interest, | | 3,816 25 |
| fire alarm, | | 890 22 |
| depreciation, | | 400 00 |
| Jobbing, | | 1,892 61 |
| Other items of income, | | 10 00 |
| Interest paid, | 3,944 20 | |
| Fire alarm maintenance, | 641 56 | |
| Depreciation, | 8,444 84 | |
| Returned to town treasury, | 2 76 | |
| Other items, | 944 63 | |
| Balance June 30, 1916, | | 58,035 47 |
| | <hr/> | <hr/> |
| | \$78,286 86 | \$78,286 86 |

WELLESLEY.

ASSETS.

| | |
|---|-------------|
| Electric plant: | |
| Lands, | \$440 00 |
| Buildings, | 7,175 00 |
| Electric plant, | 5,292 00 |
| Overhead lines, | 47,167 54 |
| Underground conduits, | 490 00 |
| Underground wires and cables, | 680 00 |
| Transformers, | 4,050 76 |
| Meters, | 8,287 34 |
| Street lamps and fixtures, | 2,993 80 |
| | <hr/> |
| | \$76,576 44 |

Other assets:

| | | |
|---|-------------|--------------------|
| Cash, | \$11,429 66 | |
| Depreciation fund, | 702 29 | |
| Due for electricity, | 3,637 72 | |
| Sundry accounts receivable, | 1,109 16 | |
| Incandescent lamps on hand, | 1,013 58 | |
| Electric tools and implements, | 606 00 | |
| Other electric materials on hand, | 1,945 46 | |
| Stable and garage equipment, | 2,040 00 | |
| Office inventory, | 1,066 00 | |
| | | <u>\$23,549 87</u> |
| Total assets as per books of the plant, | | \$100,126 31 |

LIABILITIES.

| | |
|--|---------------------|
| Appropriations for construction, | \$25,569 19 |
| bond payments, | 55,000 00 |
| Bonds outstanding, | 2,000 00 |
| Interest accrued but not due, | 26 67 |
| | <u>\$82,595 86</u> |
| Total liabilities as per books of the plant, | 17,530 45 |
| Profit and loss balance, | |
| | <u>\$100,126 31</u> |

MANUFACTURING ACCOUNT.

| | DR. | CR. |
|--|--------------------|--------------------|
| Operating expenses, | \$30,716 59 | |
| Income from sale of electricity, | | \$37,729 88 |
| Balance to profit and loss, | 7,013 29 | |
| | <u>\$37,729 88</u> | <u>\$37,729 88</u> |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|---|--------------------|--------------------|
| Balance June 30, 1915, | | \$11,475 98 |
| Balance of manufacturing account, | | 7,013 29 |
| Appropriation for operating expenses, | | 863 19 |
| Interest paid, | \$106 67 | |
| Depreciation, | 1,674 77 | |
| Other items, | 40 57 | |
| Balance June 30, 1916, | 17,530 45 | |
| | <u>\$19,352 46</u> | <u>\$19,352 46</u> |

WEST BOYLSTON.

ASSETS.

| | |
|--------------------------------------|--------------------|
| Electric plant: | |
| Buildings, | \$842 50 |
| Overhead lines, | 22,229 29 |
| Transformers, | 1,046 89 |
| Meters, | 1,347 02 |
| Street lamps and fixtures, | 115 87 |
| | <u>\$25,581 57</u> |

Other assets:

| | | |
|---|------------|-------------|
| Cash, | \$2,623 31 | |
| Depreciation fund, | 2,347 70 | |
| Due for electricity, | 483 38 | |
| Incandescent lamps on hand, | 35 00 | |
| Electric tools and implements, | 25 00 | |
| Office inventory, | 15 00 | |
| | <hr/> | \$5,529 39 |
| Total assets as per books of the plant, | | \$31,110 96 |

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$14,653 23 |
| note payments, | 6,000 00 |
| Notes payable, | 8,000 00 |
| Interest accrued but not due, | 16 89 |
| | <hr/> |
| Total liabilities as per books of the plant, | \$28,670 12 |
| Profit and loss balance, | 2,440 84 |
| | <hr/> |
| Total credits, | \$31,110 96 |

MANUFACTURING ACCOUNT.

| | Dr. | Cr. |
|--|------------|------------|
| Operating expenses, | \$3,244 75 | |
| Income from sale of electricity, | | \$3,988 18 |
| Balance to profit and loss, | 743 43 | |
| | <hr/> | <hr/> |
| | \$3,988 18 | \$3,988 18 |

PROFIT AND LOSS ACCOUNT.

| | Dr. | Cr. |
|---|------------|------------|
| Balance June 30, 1915, | | \$1,678 16 |
| Balance of manufacturing account, | | 743 43 |
| Appropriation for operating expenses, | | 95 96 |
| interest, | | 340 00 |
| depreciation, | | 829 08 |
| Jobbing, | | 24 30 |
| Interest paid, | \$357 89 | |
| Depreciation, | 829 08 | |
| Other items, | 83 12 | |
| Balance June 30, 1916, | 2,440 84 | |
| | <hr/> | <hr/> |
| | \$3,710 93 | \$3,710 93 |

WESTFIELD.

ASSETS.

Gas plant:

| | | |
|------------------------------------|------------|--------------|
| Lands, | \$4,500 00 | |
| Buildings, | 10,736 96 | |
| Machinery and equipment, | 20,025 77 | |
| Holders, | 21,407 78 | |
| Mains, | 64,414 50 | |
| Meters, | 12,019 27 | |
| | <hr/> | \$133,104 28 |

Electric plant:

| | |
|---|------------|
| Lands, | \$1,500 00 |
| Buildings, | 9,972 15 |
| Steam plant, | 28,097 15 |
| Electric plant, | 22,782 03 |
| Overhead lines, | 42,873 61 |
| Underground wires and cables, | 14,299 63 |
| Transformers, | 10,061 95 |
| Meters, | 10,038 06 |
| Street lamps and fixtures, | 2,336 51 |

\$141,961 09

Other assets:

| | |
|---|-------------|
| Cash, | \$33,605 61 |
| Depreciation fund, | 2,470 03 |
| Due for gas, | 1,680 40 |
| Due for electricity, | 8,401 85 |
| Sundry accounts receivable, | 3,710 09 |
| Gas coal on hand, | 2,479 69 |
| Coke on hand, | 1,088 00 |
| Purifying materials on hand, | 5 00 |
| Other gas materials on hand, | 6,807 76 |
| Gas tools and implements, | 655 87 |
| Gas on hand, | 150 00 |
| Incandescent lamps on hand, | 204 42 |
| Electric fuel on hand, | 7,901 48 |
| Electrodes on hand, | 112 95 |
| Oil and waste on hand, | 232 87 |
| Electric tools and implements, | 3,408 12 |
| Other electric materials on hand, | 9,662 33 |
| Stable and garage equipment, | 1,196 50 |
| Office inventory, | 1,562 49 |

85,335 46

Total assets as per books of the plant,

\$360,400 83

LIABILITIES.

| | |
|--|-------------|
| Appropriations for construction, | \$46,441 20 |
| Bonds outstanding, | 184,000 00 |
| Unpaid bills, | 7,902 01 |
| Deposits by customers, | 1,182 17 |
| Interest accrued but not due, | 1,366 65 |
| Operation cash overdrawn, | 19,953 28 |

Total liabilities as per books of the plant,

\$260,845 31

Profit and loss balance,

99,555 52

Total credits,

\$360,400 83

MANUFACTURING ACCOUNT.

Operating expenses:

| | Dr. | Cr. |
|------------------------------------|--------------------|--------------------|
| Gas, | \$48,493 04 | |
| Electric, | 67,971 80 | |
| Income from sale of gas, | | \$42,677 75 |
| residuals, | | 9,826 65 |
| sale of electricity, | | 58,542 05 |
| Balance to profit and loss: | | |
| Gas, | 4,011 36 | |
| Electric, | | 9,429 75 |
| | <hr/> \$120,476 20 | <hr/> \$120,476 20 |

PROFIT AND LOSS ACCOUNT.

| | DR. | CR. |
|--|--------------|--------------|
| Balance June 30, 1915, | | \$159,105 01 |
| Balance of gas manufacturing account, | | 4,011 36 |
| Balance of electric manufacturing account, | \$9,429 75 | |
| Bond premium, | | 597 60 |
| Appropriation for operating expenses, | | 15,837 37 |
| Special appreciation by new appraisal, | | 15,693 40 |
| Other items of income, | | 4,027 68 |
| Interest paid, | 6,295 32 | |
| Depreciation, | 77,692 85 | |
| Other items, | 6,298 98 | |
| Balance June 30, 1916, | 99,555 52 | |
| | <hr/> | <hr/> |
| | \$199,272 42 | \$199,272 42 |

APPENDIX E.—GAS COMPANIES STATISTICS.

TABLE 1. — *Financial Statistics — Year ending June 30, 1916.*

| COMPANY. | Capital Stock. | STOCKHOLDERS. | | Value at Par of Stock held in Massachusetts. | Value of Property assessed locally. | TAXES PAID. | | DIVIDENDS. | |
|--|----------------|---------------|----------------------------|--|-------------------------------------|-------------|-------------|--------------|----------------|
| | | Whole Number. | Resident in Massachusetts. | | | Amount. | Per M sold. | Amount. | Rate per Cent. |
| Adams, | \$80,000 | 5 | 3 | \$59,800 | \$86,900 | \$955 08 | \$0. 0388 | \$13,200 00 | 22 |
| Amesbury, | 60,000 | 7 | 7 | 60,000 | 80,800 | 1,735 63 | .0956 | 2— | — |
| Amherst, | 300,000 | 95 | 92 | 293,500 | 358,000 | 1,721 94 | .1457 | 18,000 00 | 6 |
| Arlington, | 450,000 | 6 | 4 | 449,800 | 376,967 | 7,787 88 | .0723 | 22,500 00 | 5 |
| Athol, | 605,000 | 8 | 8 | 605,000 | 324,100 | 2,105 60 | .1552 | 51,425 00 | 8½ |
| Attleboro, | 58,000 | 31 | 29 | 56,000 | 214,100 | 4,282 71 | .0805 | 6,960 00 | 12 |
| Atwood, L. Sidney (Chatham), | 3 — | — | — | — | 400 | 7 00 | .1207 | — | — |
| Beverly, | 687,500 | 99 | 92 | 684,000 | 1,268,150 | 10,190 36 | .1142 | 82,500 00 | 12 |
| Blackstone, | 40,000 | 4 | 4 | 40,000 | 36,000 | 419 74 | .0841 | 3,200 00 | 8 |
| Boston, | 15,124,600 | 13 | 13 | 15,124,600 | 20,660,600 | 473,237 16 | .0750 | 1,285,591 00 | 8½ |
| Brockton, | 1,537,000 | 353 | 341 | 1,498,800 | 1,350,740 | 36,452 35 | .1005 | 92,220 00 | 6 |
| Cambridge, | 1,680,000 | 814 | 722 | 1,506,700 | 3,031,900 | 91,220 82 | .0957 | 195,000 00 | 4 12½ |
| Charlestown, | 5 600,000 | 402 | 376 | 1,086,500 | 1,148,600 | 24,384 46 | .0777 | 90,000 00 | 15 |
| Chicopee, | 222,000 | 5 1 | 1 | 222,000 | — | — | — | — | — |
| Citizens' (Nantucket), | 40,000 | 39 | 39 | 40,000 | 74,420 | 374 75 | .0669 | 1,640 00 | 7 5½ |
| Citizens' (Quincy), | 743,000 | 8 | 8 | 743,000 | 656,225 | 15,912 00 | .1102 | 37,150 00 | 5 |
| Clinton, | 8 183,000 | 6 | 4 | 36,400 | 247,725 | 1,799 66 | .0823 | 27,450 00 | 15 |
| Dedham, | 5 155,950 | 50 | 49 | 155,900 | 149,250 | 4,508 20 | .0824 | 14,815 25 | 9½ |
| East Boston, | 9 575,000 | 8 | 8 | 575,000 | 1,097,800 | 29,832 98 | .0397 | 57,500 00 | 10 |
| Easthampton, | 450,000 | 146 | 139 | 436,100 | 294,647 | 2,180 00 | .1361 | 27,000 00 | 6 |
| Edison (Brockton), | 1,476,000 | 470 | 452 | 1,439,400 | 2,531,650 | 135 69 | .3434 | 109,270 00 | 11 8 |
| Fall River, | 1,127,000 | 500 | 469 | 1,044,000 | 1,446,475 | 69,779 78 | .1068 | 134,838 00 | 12 12 |
| Fitchburg, | 888,000 | 423 | 404 | 825,350 | 1,446,475 | 14,839 85 | .1028 | 88,500 00 | 10 |
| Framingham, | 75,000 | 11 | 10 | 67,900 | 40,000 | 858 86 | .0252 | 2— | — |

| | | | | | | | | | |
|---------------------------------------|-----|-----|-----------|-----------|-----------|-------|------------|---------|--------|
| Gardner, | 125 | 117 | 133,300 | 108,550 | 2,645 41 | 1688 | 9,721 25 | 13 7 | .6204 |
| Gloucester, | 15 | 11 | 208,650 | 343,100 | 7,558 56 | .0939 | 18,150 00 | 14 10 1 | .2255 |
| Greenfield, | 95 | 49 | 74,500 | 174,500 | 3,333 24 | .0784 | 8,715 00 | 16 10 1 | .2050 |
| Gregory, J. D. (Princeton), | — | — | — | 100 | 1 60 | .0613 | — | — | — |
| Hadley, | 27 | 22 | 1,485 | 475 | 12 59 | .5031 | 2 — | — | — |
| Haverhill, | 408 | 404 | 583,700 | 1,024,841 | 22,839 02 | .0728 | 52,652 77 | 9 | .1677 |
| Hyannis, | — | — | — | 1,800 | 38 85 | .4567 | — | — | — |
| Ipswich, | 13 | 13 | 16,000 | 21,391 | 388 79 | .1538 | 480 00 | 3 | .1898 |
| Lawrence, | 801 | 731 | 2,258,900 | 3,589,436 | 52,101 49 | .1022 | 200,000 00 | 8 | 1 — |
| Leominster, | 6 | 4 | 134,800 | 200,100 | 4,418 99 | .0907 | 17,550 00 | 13 | .3602 |
| Lexington, | 6 | 4 | 39,800 | 5,200 | 327 86 | .0688 | 1,000 00 | 2 1 | .2097 |
| Lowell, | 542 | 467 | 902,700 | 2,137,850 | 53,666 37 | .0771 | 120,000 00 | 12 | .1725 |
| Lynn, | 196 | 180 | 1,596,300 | 4,683,000 | 51,447 36 | .0596 | 307,300 00 | 16 20 | 1 — |
| Malden, | 36 | 32 | 2,073,700 | 2,552,875 | 70,663 52 | .0836 | 166,840 00 | 8 | .1975 |
| Marlborough-Hudson, | 5 | 5 | 247,000 | 374,910 | 8,218 91 | .1562 | 17,290 00 | 7 | .3286 |
| Milford, | 9 | 7 | 72,100 | 113,600 | 2,163 99 | .1057 | 2,169 00 | 3 | .1060 |
| Natick, | 15 | 14 | 53,600 | 75,550 | 1,949 77 | .1237 | 2 — | 2 | — |
| New Bedford, | 696 | 615 | 1,454,800 | 2,900,780 | 47,625 18 | .0768 | 214,650 00 | 17 15 | 1 — |
| Newburyport, | 110 | 102 | 276,500 | 424,400 | 4,469 33 | .1232 | 28,500 00 | 10 | 1 13 — |
| Newton, | 8 | 8 | 560,000 | 1,237,519 | 26,480 73 | .0449 | 67,200 00 | 12 | .1139 |
| North Adams, | 5 | 3 | 399,800 | 638,675 | 4,960 23 | .0462 | 72,000 00 | 18 | 1 — |
| Northampton, | 7 | 4 | 622,300 | 227,700 | 5,434 35 | .0725 | 7,556 75 | 19 6 | .1008 |
| North Attleborough, | 41 | 34 | 63,300 | 120,570 | 3,182 98 | .0816 | 6,810 00 | 10 | .1745 |
| Norwood, | 145 | 139 | 137,200 | 99,000 | 2,120 62 | .0990 | 11,200 00 | 8 | .5228 |
| Old Colony, | 172 | 167 | 699,700 | 559,695 | 11,008 06 | .1541 | 17,725 00 | 20 5 | .2481 |
| Otis Co (Ware), | — | — | — | 29,000 | 671 35 | .0577 | — | — | — |

11 Four per cent. on \$1,265,000; 2 per cent. on \$1,457,500; 2 per cent. on \$1,476,000.

12 Three per cent. on \$1,113,000; 9 per cent. on \$1,127,000.

13 One and three-quarters per cent. on \$135,500; 5½ per cent. on \$140,000.

14 Six and one-half per cent. on \$150,000; 4 per cent. on \$210,000.

15 Six per cent. on \$83,000 preferred stock; 4½ per cent. on \$83,000 common stock.

16 Four per cent. on \$1,182,500; 16 per cent. on \$1,625,000.

17 Nine per cent. on \$1,325,000; 6 per cent. on \$1,590,000.

18 Two per cent. declared prior to June 30, 1915, but not reported last year.

19 Five per cent. on \$120,000; 1 per cent. on \$155,675.

20 Five per cent. on \$354,500 preferred stock.

1 Dividends paid in part from electric profits.

2 No dividend declared.

3 Unincorporated.

4 On \$1,560,000.

5 Par value, \$50.

6 Held by Springfield Gas Light Company.

7 Four per cent. on \$26,000; 1½ per cent. on \$40,000.

8 Par value, \$500.

9 Par value, \$25.

10 Included in assessed value of electric property.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

| COMPANY. | Capital Stock. | STOCKHOLDERS. | | Value at Par of Stock held in Massachusetts. | Value of Property assessed locally. | TAXES PAID. | | DIVIDENDS. | |
|--|----------------------|---------------|----------------------------|--|-------------------------------------|----------------|-------------|----------------|----------------|
| | | Whole Number. | Resident in Massachusetts. | | | Amount. | Per M sold. | Amount. | Rate per Cent. |
| Pittsfield, | \$396,000 | 96 | 85 | \$375,100 | \$418,200 | \$13,720 79 | \$0. 0632 | \$31,680 00 | 8 |
| Plymouth, | 148,500 ² | 115 | 110 | 144,800 | 104,000 | 1,834 91 | .0094 | 6,019 33 | 15½ |
| Sadler, T.G. (S.Attleborough), | 499,600 | 233 | 221 | 487,400 | 975,500 | 19 50 | 1.6169 | — | — |
| Salem, | 265,000 | 194 | 185 | 250,700 | 108,190 | 25,260 36 | .1192 | 39,968 00 | 8 |
| Southeastern Mass. (Marion), | 97,500 | 6 | 4 | 97,300 | 55,900 | 168 72 | .7057 | 15,975 00 | 3 13 |
| Spencer, | 1,777,200 | 543 | 340 | 884,400 | 3,731,445 | 666 08 | .0256 | 3,412 50 | 3½ |
| Springfield, | 834,500 | 13 | 12 | 830,100 | 1,139,200 | 83,606 16 | .0849 | 213,264 00 | 12 |
| Suburban (Revere), | 330,000 | 216 | 198 | 612,200 | 263,850 | 14,664 97 | .0715 | 83,450 00 | 10 |
| Taunton, | 10,000 | 4 | 4 | 10,000 | 8,850 | 12,116 90 | .0751 | 33,000 00 | 10 |
| Vineyard Haven, | 25,000 | 4 | 4 | 25,000 | 90,200 | 169 62 | 1.4344 | 6 — | — |
| Vineyard (Oak Bluffs), | 2 — | — | — | — | 600 | 140 06 | .0953 | — | — |
| Waite & Smith (S.Dartmouth), | 467,500 | 129 | 121 | 439,300 | 464,625 | 12 52 | .3093 | 37,400 00 | 8 |
| Webster, | 175,000 | 39 | 39 | 175,000 | 111,500 | 2,869 51 | .0262 | 10,087 50 | 7 6 |
| West Boston, | 40,000 | 5 | 3 | 39,800 | 80,000 | 646 07 | .0614 | 7,200 00 | 18 |
| Williamstown, | 45,100 | 45 | 43 | 44,100 | 82,000 | 2,123 20 | .1019 | 4,510 00 | 10 |
| Woburn, | 285,000 | 6 | 4 | 280,000 | 151,000 | 2,984 38 | .1292 | 6 — | — |
| Worcester County, | 1,400,000 | 410 | 375 | 1,282,900 | 3,064,600 | 69,991 81 | .0726 | 147,000 00 | 10½ |
| Worcester, | — | — | — | — | \$67,970,526 | \$1,416,547 69 | — | \$4,339,535 35 | — |

¹ One and one-half per cent. on \$60,000; 2.66 per cent. on \$99,200; 2 per cent. on \$148,500.² Unincorporated.³ Seven and one-half per cent. on \$60,000; 3½ per cent. on \$185,000; 2 per cent. on \$250,000.⁴ Dividends paid in part from electric profits.⁵ Par value, \$50.⁶ No dividend declared.⁷ One and one-half per cent. on \$147,000; 4½ per cent. on \$175,000.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1916, and June 30, 1915, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1916, and the percentage of unaccounted for gas in both years: —

Coal and Water Gas Companies.

| COMPANY. | Gas made, Year ending June 30, 1916. | | Gas made, Year ending June 30, 1915. | | Gas bought, Year ending June 30, 1916. | | Gas bought, Year ending June 30, 1915. | | Gas sold by Meter, Year ending June 30, 1916. | | Gas sold by Meter, Year ending June 30, 1915. | | Gas sold for Pub- lic Lamps, Year ending June 30, 1916. | | Gas sold for Pub- lic Lamps, Year ending June 30, 1915. | | Gas used at Works and Offices, Year ending June 30, 1916. | | Gas unaccounted for, Year ending June 30, 1916. | | Percentage unac- counted for, 1916. | |
|----------------------------------|--------------------------------------|---------------|--------------------------------------|---------------|--|---------------|--|-------|---|-------|---|-------|--|-------|--|-------|---|------------|---|--|--|--|
| | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Percentage unac- counted for, 1915. | Percentage unac- counted for, 1916. | |
| Adams, | — | 18,780,000 | — | 26,834,100 | 26,042,900 | 24,617,600 | 23,168,700 | — | — | — | — | — | — | — | — | — | 76,300 | 2,140,200 | 7.98 | 10.70 | | |
| Amesbury, | 20,593,900 | 10,839,140 | — | — | — | 17,142,600 | 16,136,900 | — | — | — | — | — | — | — | — | — | 80,000 | 2,300,000 | 11.17 | 11.94 | | |
| Amherst, | 13,176,290 | 99,171,898 | — | — | — | 11,816,320 | 9,844,464 | — | — | — | — | — | — | — | — | — | 69,500 | 1,290,470 | 9.79 | 8.33 | | |
| Arlington, | 115,799,900 | 12,258,773 | — | — | — | 102,298,500 | 83,867,900 | — | — | — | — | — | — | — | — | — | 626,200 | 7,556,600 | 6.53 | 9.91 | | |
| Athol, | 14,592,900 | 67,709,700 | — | — | — | 13,565,396 | 11,424,600 | — | — | — | — | — | — | — | — | — | 61,604 | 965,900 | 6.62 | 6.65 | | |
| Attleboro, | 74,046,900 | — | — | — | — | 70,774,550 | 63,765,400 | — | — | — | — | — | — | — | — | — | 555,300 | 2,717,050 | 3.67 | 5.07 | | |
| Beverly, | 98,399,100 | 94,111,600 | — | — | 11,700 | 89,249,000 | 81,936,200 | — | — | — | — | — | — | — | — | — | 1,353,800 | 7,808,700 | 7.94 | 12.02 | | |
| Blackstone, | — | 2,957,483,000 | — | 5,018,300 | 4,309,318 | 4,983,000 | 4,238,400 | — | — | — | — | — | — | — | — | — | 30,300 | 87,829,042 | 1.37 | 1.98 | | |
| Boston, | 3,563,317,000 | 374,144,200 | — | 2,845,000,000 | 3,319,745,000 | 5,122,214,462 | 5,065,977,326 | — | — | — | — | — | — | — | — | — | 12,677,900 | 33,594,000 | 8.34 | 7.56 | | |
| Brookton, | 402,671,600 | — | — | — | — | 362,655,800 | 339,744,800 | — | — | — | — | — | — | — | — | — | 6,297,500 | — | — | — | — | |
| Cambridge, | 983,351,000 | 949,124,000 | — | 154,300 | 57,500 | 948,029,417 | 912,370,111 | — | — | — | — | — | — | — | — | — | 6,581,300 | 20,568,380 | 2.09 | 2.70 | | |
| Charlestown, | 345,156,040 | 335,117,804 | — | 612,000 | 612,000 | 307,784,650 | 297,791,400 | — | — | — | — | — | — | — | — | — | 2,745,000 | 29,480,715 | 8.54 | 8.52 | | |
| Citizens' (Nantucket), | 6,309,270 | 6,210,680 | — | — | — | 5,554,900 | 5,336,900 | — | — | — | — | — | — | — | — | — | 68,500 | 639,470 | 10.14 | 11.21 | | |
| Citizens' (Quincy), | — | — | — | 151,591,000 | 134,726,000 | 140,397,099 | 121,879,838 | — | — | — | — | — | — | — | — | — | 405,900 | 6,605,549 | 4.36 | 6.38 | | |
| Clinton, | 24,412,500 | 23,581,500 | — | — | — | 21,879,700 | 21,679,700 | — | — | — | — | — | — | — | — | — | 71,600 | 2,463,600 | 10.09 | 7.69 | | |
| Dedham, | — | — | — | 80,500,900 | 75,994,700 | 72,212,600 | 67,807,700 | — | — | — | — | — | — | — | — | — | 164,800 | 8,162,800 | 10.14 | 10.61 | | |
| East Boston, | 316,772,000 | 325,986,000 | — | 203,295,256 | 159,323,000 | 478,543,227 | 451,219,192 | — | — | — | — | — | — | — | — | — | 2,473,100 | 16,536,856 | 3.18 | 1.96 | | |
| Easthampton, | 18,043,560 | 17,449,530 | — | — | — | 16,014,600 | 14,619,800 | — | — | — | — | — | — | — | — | — | 73,000 | 2,556,250 | 13.71 | 15.94 | | |

Coal and Water Gas Companies — Concluded.

| COMPANY. | Gas made, Year ending June 30, 1916. | Gas made, Year ending June 30, 1915. | Gas bought, Year ending June 30, 1916. | Gas bought, Year ending June 30, 1915. | Gas sold by Meter, Year ending June 30, 1916. | Gas sold by Meter, Year ending June 30, 1915. | Gas sold for Public Lamps, Year ending June 30, 1916. | Gas sold for Public Lamps, Year ending June 30, 1915. | Gas used at Works and Offices, Year ending June 30, 1916. | Gas unaccounted for, Year ending June 30, 1916. | Percentage unaccounted for, 1916. | Percentage unaccounted for, 1915. |
|-------------------------------|--------------------------------------|--------------------------------------|--|--|---|---|---|---|---|---|-----------------------------------|-----------------------------------|
| | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | Feet. | | |
| Fall River, | 703,490,000 | 688,780,700 | - | - | 643,405,000 | 630,836,200 | 5,861,780 | 5,869,575 | 5,932,600 | 44,165,520 | 6.28 | 6.25 |
| Fitchburg, | 157,357,000 | 143,887,000 | - | - | 144,375,000 | 131,128,000 | - | - | 513,000 | 12,457,000 | 7.92 | 8.62 |
| Frammingham, | - | - | 36,748,000 | 34,781,820 | 34,078,000 | 31,845,400 | - | - | 303,400 | 2,366,600 | 6.44 | 7.54 |
| Gardner, | 16,895,397 | 17,047,976 | - | - | 13,464,600 | 13,012,700 | 2,204,968 | 2,205,032 | 93,600 | 1,132,229 | 6.70 | 10.02 |
| Gloucester, | 82,837,200 | 83,725,800 | - | - | 79,383,700 | 76,672,300 | 1,100,400 | 1,030,100 | 882,200 | 1,513,500 | 1.83 | 6.49 |
| Greenfield, | 46,993,700 | 42,933,700 | - | - | 42,506,000 ¹ | 37,980,100 ² | - | - | 1,481,200 | 3,066,800 | 6.53 | 7.75 |
| Haverhill, | 332,722,000 | 309,103,000 | - | - | 308,985,900 | 288,907,500 | 4,918,100 | 4,696,500 | 2,194,500 | 16,771,500 | 5.04 | 4.31 |
| Ipswich, | 2,545,400 | 2,871,300 | - | - | 2,523,400 | 2,809,300 | - | - | 30,000 | 14,000 | .55 | .35 |
| Lawrence, | 549,806,500 | 528,272,400 | - | - | 509,446,828 | 486,818,564 | 343,552 | 331,884 | 1,773,400 | 38,106,870 | 6.93 | 7.49 |
| Leominster, | 53,542,900 | 44,073,827 | - | - | 48,724,400 | 42,348,800 | - | - | 159,500 | 4,680,800 | 8.74 | 3.54 |
| Lexington, | - | - | 5,350,600 | 4,582,900 | 4,768,200 | 3,967,600 | - | - | 102,400 | 480,000 | 8.97 | 10.47 |
| Lynn, | 696,952,000 | 655,711,000 | - | - | 677,381,100 | 626,132,200 | 18,438,500 | 18,207,200 | 5,904,800 | 5,053,400 ³ | - | .99 |
| Lowell, | 944,239,511 | 895,033,162 | - | - | 861,954,000 | 824,247,900 | 481,520 | - | 2,041,600 | 76,469,991 | 8.10 | 7.95 |
| Malden, | 867,202,000 | 812,902,000 | 975,700 | 833,600 | 645,902,300 | 614,919,950 | - | - | 4,338,500 | 19,003,010 | 2.19 | 1.24 |
| Marlborough-Hudson, | - | - | 54,537,208 | 51,105,119 | 52,614,000 | 43,358,500 | - | - | 70,500 | 1,853,708 | 3.40 | 5.20 |
| Milford, | 22,012,100 | 21,623,000 | - | - | 20,470,400 | 20,014,500 | - | - | 25,900 | 1,484,300 | 6.75 | 7.40 |
| Natick, | - | - | 18,119,500 | 17,721,348 | 15,764,200 | 15,852,400 | - | - | 556,200 | 1,829,100 | 10.09 | 8.45 |
| New Bedford, | 648,295,700 | 635,627,000 | - | - | 596,808,100 | 576,773,200 | 23,163,178 | 21,727,620 | 474,000 | 27,349,522 | 4.22 | 5.36 |
| Newburyport, | 42,461,800 | 40,131,600 | - | - | 36,278,000 | 36,222,900 | - | - | 370,200 | 5,909,600 | 13.92 | 8.61 |
| Newton, | - | - | 609,196,700 | 557,851,100 | 577,611,666 | 530,961,156 | 12,570,900 | 13,159,600 | 1,450,000 | 17,581,134 | 2.89 | 2.18 |
| North Adams, | 111,916,100 | 111,226,705 | - | - | 69,103,800 | 63,098,300 | - | - | 234,200 | 4,338,200 | 3.92 | 4.90 |
| Northampton, | 82,456,600 | 81,800,000 | - | - | 74,982,600 | 73,178,200 | - | - | 533,800 | 6,943,500 | 8.46 | 9.30 |
| North Attleborough, | 41,044,000 | 39,199,600 | - | - | 38,903,909 | 36,965,091 | 123,900 | 103,400 | 387,600 | 1,584,891 | 3.86 | 4.62 |
| Norwood, | 23,464,200 | 22,183,600 | - | - | 21,423,000 | 19,210,047 | - | - | 107,000 | 1,932,300 | 8.24 | 12.99 |

| | | | | | | | | | | | |
|------------------------------|----------------|----------------|---------------|---------------|-------------------------|-------------------------|-------------|------------|-------------|-------|-------|
| Old Colony, . . . | 78,629,000 | 67,871,000 | - | - | 71,432,300 | 61,365,100 | - | 995,400 | 6,121,300 | 7.79 | 8.35 |
| Otis Co. (Ware), . . . | 22,779,580 | 22,213,580 | - | - | 11,644,900 ⁴ | 11,526,600 ⁵ | - | 296,300 | 2,072,822 | 9.10 | 9.34 |
| Pittsfield, . . . | 222,781,400 | 212,811,700 | - | - | 217,177,500 | 206,598,000 | - | 1,194,600 | 4,526,800 | 2.03 | 2.31 |
| Plymouth, . . . | 23,312,300 | 18,604,130 | - | - | 19,602,500 | 14,998,800 | - | 565,200 | 3,105,752 | 13.32 | 17.78 |
| Salem, . . . | 225,127,204 | 206,757,202 | 250,700 | 250,700 | 211,860,000 | 192,052,900 | - | 1,156,600 | 12,416,304 | 5.52 | 6.40 |
| Spencer, . . . | 27,090,800 | 29,116,200 | - | - | 10,895,600 | 10,915,300 | 8,400 | 283,600 | 749,500 | 2.77 | 2.20 |
| Springfield, . . . | 1,018,501,000 | 909,023,000 | - | - | 969,106,000 | \$76,376,000 | 3,404,000 | 13,006,000 | 20,589,000 | 2.02 | 2.10 |
| Suburban (Revere), . . . | - | - | 206,429,611 | 192,267,977 | 204,996,970 | 198,357,184 | - | 74,600 | 1,358,041 | .66 | - |
| Taunton, . . . | 179,059,000 | 166,143,000 | - | - | 161,324,800 | 144,942,700 | - | 1,376,200 | 16,615,000 | 9.28 | 11.77 |
| Vineyard (Oak Bluffs), . . . | 1,887,400 | 1,732,750 | - | - | 1,469,010 | 1,492,090 | - | 47,000 | 361,990 | 19.18 | 13.21 |
| Webster, . . . | 61,031,610 | 53,617,000 | - | - | 56,086,100 | 48,034,900 | - | 205,200 | 4,740,310 | 7.77 | 10.02 |
| West Boston, . . . | 114,306,000 | 106,619,000 | - | - | - | - | - | 323,300 | 4,723,992 | 4.13 | 2.41 |
| Williamstown, . . . | - | 11,380,800 | - | 10,413,500 | 10,515,300 | 9,415,800 | - | 186,100 | 679,400 | 5.97 | 9.44 |
| Woburn, . . . | 22,506,000 | 21,106,000 | - | - | 20,830,900 | 19,560,900 | - | 190,000 | 1,480,100 | 6.58 | 6.42 |
| Worcester County, . . . | 10,612,300 | 10,276,000 | 15,157,700 | 17,329,700 | 23,062,300 | 23,246,700 | 33,100 | 637,900 | 2,048,200 | 7.89 | 13.78 |
| Worcester, . . . | 1,008,691,000 | 929,525,000 | - | - | 956,838,500 | 884,527,600 | 7,511,800 | 3,820,700 | 40,822,000 | 4.05 | 3.66 |
| | 14,439,793,052 | 13,226,026,767 | 4,271,152,375 | 4,607,659,882 | 16,277,442,204 | 15,533,829,713 | 246,698,320 | 88,672,404 | 641,657,858 | - | - |

Oil-gas Company.

| | | | | | | | | | | | |
|---------------------------------------|----------------------|-----------|---|---|----------------------|---------|---|---|---------------------|-------|-------|
| Edison of Brockton (Stoughton), . . . | 457,626 ⁶ | 1,053,400 | - | - | 395,095 ⁶ | 861,619 | - | - | 58,951 ⁶ | 12.88 | 18.38 |
|---------------------------------------|----------------------|-----------|---|---|----------------------|---------|---|---|---------------------|-------|-------|

¹ Includes 206,000 feet sold by contract, estimated.² Includes 135,700 feet sold by contract, estimated.³ Excess.⁴ Not including 8,769,800 feet used in mills of company.⁵ Not including 8,065,600 feet used in mills of company.⁶ For five months.

Acetylene-gas Companies.

| COMPANY. | Gas made. Year ending June 30, 1916. | Gas made. Year ending June 30, 1915. | Gas bought. Year ending June 30, 1916. | Gas bought. Year ending June 30, 1915. | Gas sold by Me- ter. Year end- ing June 30, 1916. | Gas sold by Me- ter. Year end- ing June 30, 1915. | Gas sold for Pub- lic Lamps. Year ending June 30, 1916. | Gas sold for Pub- lic Lamps. Year ending June 30, 1915. | Gas used at Works and Offices. Year ending June 30, 1916. | Gas unaccounted for. Year end- ing June 30, 1916. | Percentage unac- counted for, 1916. | Percentage unac- counted for, 1915. |
|--|--|--|--|--|---|---|--|--|--|---|--|--|
| Atwood, L. Sidney (Chatham), . . . | Feet. 53,000 | Feet. 72,500 | Feet. - | Feet. - | Feet. 53,000 | Feet. 72,500 | Feet. - | Feet. - | Feet. - | Feet. - | - | - |
| Gregory, J. D. (Prince- ton), . . . | 26,121 | 28,311 | - | - | 26,121 | 28,311 | - | - | - | 5,176 | 17.14 | 29.76 |
| Hadley, . . . | 30,200 | 32,098 | - | - | 25,024 | 22,546 | - | - | - | 79,504 | 48.35 | 17.83 |
| Hyannis, . . . | 164,428 | 219,420 | - | - | 63,407 | 153,115 | 21,667 | 27,180 | - | - | - | - |
| Sadler, Thos. G. (S. At- tleborough), . . . | 12,060 | 18,500 | - | - | 12,060 | 18,500 | - | - | - | - | - | - |
| Southeastern Mass. (Marion), . . . | 274,250 | 350,930 | - | - | 141,439 | 185,668 | 97,598 | 155,391 | - | 34,563 | 12.60 | 2.88 |
| Sunderland, . . . | - | 16,433 | - | - | - | 13,537 | - | 60,500 | - | 59,296 | 33.36 | 17.62 |
| Vineyard Haven, . . . | 177,750 | 249,405 | - | - | 83,494 | 110,085 | 34,760 | - | - | - | - | 31.66 |
| Waite & Smith (S. Dart- mouth), . . . | 40,550 | 34,175 | - | - | 40,481 | 32,359 | - | - | - | 69 | .17 | 5.31 |
| | 783,359 | 1,021,772 | - | - | 450,076 | 636,621 | 154,025 | 243,071 | - | 178,608 | - | - |

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ending June 30, 1915 and 1916.

| SOLD BY — | | SOLD TO — | | Number of Feet, 1915. | Number of Feet, 1916. | Amount paid, 1916. |
|-----------------------------------|---|---|---|--------------------------|--------------------------|-----------------------|
| Amesbury, | . | Hampton, | . | 350,200 | 1,021,300 | \$1,021 30 |
| Arlington, | . | Lexington, | . | 4,582,900 | 5,350,600 | 4,159 16 |
| Blackstone Valley, | . | Blackstone, | . | 4,309,318 | 5,018,300 | 3,387 36 |
| | | Charlestown, | . | 612,000 | 612,000 | 290 72 |
| Boston, | . | Citizens' (Quincy), | . | 134,726,000 | 151,591,000 | 68,215 95 |
| | | Dedham, | . | 75,994,700 | 80,500,900 | 31,866 96 |
| | | East Boston, | . | 159,323,000 | 203,295,256 | 91,482 87 |
| | | Everett, | . | 2,511,000 | 2,619,000 | 1,309 50 |
| | | Newton, | . | 557,851,100 | 609,196,700 | 269,687 57 |
| | | Malden, | . | 776,400 | 908,500 | 726 80 |
| Cambridge, | . | Suburban (Revere), | . | 7,614,672 | 7,663,021 | 3,831 53 |
| East Boston, | . | Malden, | . | 57,200 | 67,200 | 53 76 |
| Fall River, | . | Tiverton, | . | 3,394,900 | 4,006,100 | 2,403 66 |
| Lynn, | . | Salem, | . | 250,700 | 250,700 | 150 42 |
| Malden, | . | Suburban (Revere), | . | 184,653,300 | 198,766,590 | 89,444 98 |
| N. E. Gas and Coke Co., | . | Cambridge, | . | 57,500 | 154,300 | 123 44 |
| North Adams, | . | Boston, | . | 3,319,745,000 | 2,845,050,000 | 820,963 66 |
| | | Adams, | . | 26,042,900 | 26,834,100 | 14,758 80 |
| | | Williamstown, | . | 10,413,500 | 11,380,800 | 6,259 47 |
| Salem, | . | Beverly, | . | 11,700 | — | — |
| Spencer, | . | Worcester County, | . | 17,329,700 | 15,157,700 | 12,126 16 |
| Springfield, | . | Northern Connecticut Light and Power, | . | — | 12,353,000 | 6,176 50 |
| West Boston, | . | Framingham, | . | 34,781,820 | 36,748,000 | 25,356 11 |
| | | Marlborough, | . | 51,105,119 | 54,537,208 | 27,268 61 |
| | | Natick, | . | 17,721,388 | 18,116,500 | 13,047 43 |

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1916, and the greatest and the least day's output during the year ending with that date, for each of the companies:—

| COMPANY. | Daily Capacity of Works. | Greatest Output. | Date. | Least Output. | Date. |
|--|--------------------------|-------------------------|---------------------|-------------------------|---------------------|
| | Feet. — ¹ | Feet. — ² | — | Feet. — ² | — |
| Adams, | 200,000 | 125,000 | Sept. 6 | 28,000 | Apr. 21 |
| Amesbury, | 150,000 | 80,400 | Sept. 13 | 21,270 | July 16 |
| Amherst, | 1,300,000 | 444,300 | Sept. 18 | 234,000 | Jan. 28 |
| Arlington, | 75,000 | 52,040 | June 30 | 9,500 | Apr. 30 |
| Athol, | 300,000 | 249,000 | Oct. 29 | 108,000 | July 5 |
| Attleboro, | | | | | |
| Atwood, L. Sidney (Chatham), | — ² | — ² | — | — ² | — |
| Beverly, | 775,000 | 387,000 | Sept. 17 | 179,300 | Mar. 12 |
| Blackstone, | — ¹ | — ² | — | — ² | — |
| Boston, | 31,000,000 | 19,709,000 | Dec. 24 | 8,681,000 | Aug. 15 |
| Brockton, | 3,000,000 | 1,461,200 | Sept. 21 | 803,000 | July 5 |
| Cambridge, | 8,000,000 | 4,009,000 | Dec. 24 | 1,785,000 | Aug. 15 |
| Charlestown, | 1,620,000 | 1,370,000 | Dec. 24 | 687,000 | July 5 |
| Citizens' (Nantucket), | 50,000 | 39,960 | Aug. 27 | 7,760 | Apr. 26 |
| Citizens' (Quincy), | — ¹ | 556,000 | Aug. 17 | 307,000 | Apr. 9 |
| Clinton, | 285,000 | 96,000 | Sept. 13 | 36,000 | Nov. 15 |
| Dedham, | — ¹ | 262,800 | June 20 | 168,100 | July 5 |
| East Boston, | 1,200,000 | 1,786,000 | Dec. 24 | 1,068,000 | June 11 |
| Easthampton, | 60,000 | 77,323 | Sept. 18 | 34,727 | Mar. 19 |
| Fall River, | 5,050,000 | 2,600,900 | Dec. 24 | 1,444,700 | Apr. 10 |
| Fitchburg, | 1,400,000 | 591,000 | Dec. 24 | 313,000 | Apr. 2 |
| Framingham, | — ¹ | — ² | — | — ² | — |
| Gardner, | 50,000 | 74,480 | July 12 | 15,094 | Apr. 19 |
| Gloucester, | 725,000 | 335,400 | Aug. 24 | 133,700 | Apr. 16 |
| Greenfield, | 546,000 | 184,500 | Sept. 18 | 78,400 | Feb. 27 |
| Gregory, J. D. (Princeton), | 500 ³ | — ² | — | — ² | — |
| Hadley, | — ² | 90 | Feb. — ² | 40 | ² Aug. — |
| Haverhill, | 2,000,000 | 1,187,000 | Dec. 24 | 609,000 | July 4 |
| Hyannis, | 1,200 | 900 | Dec. 11 | 200 | June 2 |
| Ipswich, | 576,000 | 12,000 | Dec. 24 | 4,000 | July 3 |
| Lawrence, | 5,312,000 | 2,121,800 | Dec. 24 | 1,056,004 | Apr. 4 |
| Leominster, | 300,000 | 200,800 | Sept. 18 | 83,900 | Oct. 31 |
| Lexington, | — ¹ | — ² | — | — ² | — |
| Lowell, | 8,200,000 | 2,631,000 | Dec. 24 | 1,295,000 | July 18 |
| Lynn, | 6,000,000 | 3,422,826 | Sept. 12 | 1,413,832 | Apr. 16 |
| Malden, | 3,500,000 | 3,054,000 | Sept. 21 | 1,821,000 | Mar. 31 |
| Marlborough-Hudson, | 200,000 | 218,662 | Sept. 19 | 110,524 | Apr. 19 |
| Milford, | 210,000 | 84,000 | Dec. 14 | 32,000 | Apr. 30 |
| Natick, | 125,000 | 67,500 | July 6 | 23,000 | Jan. 30 |
| New Bedford, | 3,870,000 | 2,439,400 | Dec. 24 | 1,267,860 | July 5 |
| Newburyport, | 200,000 | 164,600 | Dec. 24 | 75,000 | May 21 |
| Newton, | 1,600,000 | 2,080,000 | Dec. 24 | 1,109,000 | July 4 |

¹ No generating plant.² No record.³ Lights.

TABLE 4 — *Concluded.*

| COMPANY. | Daily Capacity of Works. | Greatest Output. | Date. | Least Output. | Date. |
|--|--------------------------------|---------------------|----------|------------------|---------|
| | Feet. | Feet. | | Feet. | |
| North Adams, . . . | 2,125,000 | 483,000 | Sept. 18 | 197,000 | May 8 |
| Northampton, . . . | 450,000 | 285,000 | Sept. 2 | 159,200 | Mar. 26 |
| North Attleborough, . . . | 275,000 | 142,000 | Sept. 10 | 66,200 | May 7 |
| Norwood, . . . | 150,000 | 97,500 | Sept. 12 | 41,300 | Apr. 7 |
| Old Colony, . . . | 1,400,000 | 324,000 | June 25 | 153,000 | Nov. 13 |
| Otis Co. (Ware), . . . | 150,000 | 84,455 | Jan. 29 | 30,358 | May 29 |
| Pittsfield, . . . | 1,750,000 | 712,400 | Dec. 24 | 453,400 | Dec. 26 |
| Plymouth, . . . | 150,000 | 86,855 | Sept. 7 | 42,851 | Mar. 12 |
| Sadler, T. G. (South At- tleborough), . . . | — ¹ | — ¹ | — | — ¹ | — |
| Salem, . . . | 1,800,000 | 785,500 | Dec. 24 | 449,500 | Apr. 16 |
| Southeastern M a s s. (Marion), . . . | 2,000 | 1,600 | Sept. 4 | 200 | Mar. 13 |
| Spencer, . . . | 150,000 | 113,600 | Sept. 8 | 42,600 | Apr. 16 |
| Springfield, . . . | 7,140,000 | 3,480,000 | Sept. 21 | 2,064,000 | Apr. 16 |
| Suburban (Revere), . . . | — ² | 912,871 | Sept. 6 | 411,128 | Dec. 13 |
| Taunton, . . . | 1,700,000 | 631,000 | Nov. 29 | 334,000 | Aug. 15 |
| Vineyard Haven, . . . | 1,500 | 800 | Aug. 5 | 200 | Mar. 13 |
| Vineyard (Oak Bluffs), . . . | 150,000 | 18,000 | June 23 | 200 | Feb. 6 |
| Waite & Smith (South Dartmouth), . . . | 500 ³ | — ¹ | — | — ¹ | — |
| Webster, . . . | 465,000 | 230,240 | June 1 | 121,350 | Nov. 7 |
| West Boston, . . . | 1,250,000 | 447,000 | Sept. 18 | 219,000 | Apr. 16 |
| Williamstown, . . . | — ² | — ¹ | — | — ¹ | — |
| Woburn, . . . | 110,000 | 80,000 | Dec. 24 | 45,000 | Apr. 8 |
| Worcester County, . . . | 150,000 | 112,300 | Sept. 18 | 40,800 | Mar. 26 |
| Worcester, . . . | 7,600,000 | 3,519,000 | Sept. 21 | 1,950,000 | Apr. 16 |

¹ No record.² No generating plant.³ Lights.

TABLE 5.

The following table shows the total quantity of gas sold during the year ending June 30, 1916; the percentage of increase in sales over the previous year; the capital stock and bonds per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1916, and the average price the year previous:—

Coal and Water Gas Companies.

| COMPANY. | Total Sales of Gas. | Increase over 1914-15. | Capital per M sold, including Bonds. | Average Price received per M sold, 1915-16. | Average Price received per M sold, 1914-15. |
|----------------------------------|----------------------------|------------------------------|---|---|---|
| | Feet. | Per Cent. | | | |
| Adams, | 24,617,600 | 6.25 | — | \$1.045 | \$1.056 |
| Amesbury, | 18,163,900 ¹ | 10.17 | \$8.36 | 1.452 | 1.459 |
| Amherst, | 11,816,320 | 20.03 | — | 1.422 | 1.423 |
| Arlington, | 107,649,100 ² | 21.71 | 6.91 | 1.126 | 1.147 |
| Athol, | 13,565,396 | 18.74 | — | 1.474 | 1.501 |
| Attleboro, | 70,774,550 | 10.99 | 1.17 | 1.005 | 1.002 |
| Beverly, | 89,249,000 | 8.92 | — | 1.187 | 1.187 |
| Blackstone, | 4,988,000 | 17.69 | — | 1.220 | 1.249 |
| Boston, | 6,308,530,058 ³ | 2.74 | 2.93 | .732 | .745 |
| Brockton, | 362,653,800 | 6.74 | 5.55 | 1.078 | 1.076 |
| Cambridge, | 953,089,620 ⁴ | 3.96 | 1.92 | .809 | .808 |
| Charlestown, | 313,777,325 | 3.29 | — | .806 | .805 |
| Citizens' (Nantucket), | 5,602,900 | 4.05 | — | 2.021 | 2.056 |
| Citizens' (Quincy), | 144,618,551 | 14.90 | 5.97 | 1.110 | 1.179 |
| Clinton, | 21,879,700 | .92 | — | 1.402 | 1.402 |
| Dedham, | 72,212,600 | 6.50 | 3.27 | 1.036 | 1.043 |
| East Boston, | 499,884,300 ⁵ | 5.61 | 1.89 | .778 | .783 |
| Easthampton, | 16,014,600 | 9.54 | — | 1.408 | 1.409 |
| Fall River, | 653,272,880 ⁶ | 2.06 | 1.73 | .812 | .813 |
| Fitchburg, | 144,375,000 | 10.10 | — | .992 | 1.088 |
| Framingham, | 34,078,000 | 7.01 | 3.08 | 1.372 | 1.376 |
| Gardner, | 15,669,568 | 2.97 | 15.38 | 1.651 | 1.738 |
| Gloucester, | 80,493,100 | 3.59 | 2.86 | 1.097 | 1.099 |
| Greenfield, | 42,506,000 | 11.89 | 8.26 | 1.374 | 1.392 |
| Haverhill, | 313,904,000 | 6.91 | 1.86 | .838 | .836 |
| Ipswich, | 2,528,400 | 10.00 ⁷ | 12.18 | 1.955 | 1.924 |
| Lawrence, | 509,790,380 | 4.65 | — | .863 | .895 |
| Leominster, | 48,724,400 | 15.05 | 3.94 | 1.306 | 1.340 |
| Lexington, | 4,768,200 | 20.18 | 8.39 | 1.542 | 1.556 |
| Lowell, | 695,819,600 | 7.99 | 2.05 | .878 | .889 |
| Lynn, | 862,686,220 ⁸ | 4.63 | — | .741 | .747 |
| Malden, | 844,823,190 ⁹ | 5.65 | 3.03 | .801 | .802 |
| Marlborough-Hudson, | 52,614,000 | 8.80 | 8.84 | 1.438 | 1.519 |
| Milford, | 20,470,400 | 2.28 | 6.20 | 1.420 | 1.453 |
| Natick, | 15,764,200 | .56 ⁷ | 6.73 | 1.513 | 1.514 |
| New Bedford, | 619,971,278 | 3.60 | — | .860 | .864 |
| Newburyport, | 36,278,000 | .15 | — | 1.256 | 1.265 |
| Newton, | 590,182,566 | 8.47 | 1.74 | .847 | .891 |
| North Adams, | 107,318,700 ¹⁰ | 1.68 | — | .833 | .826 |

¹ Includes 1,021,300 feet sold to other companies.² Includes 5,350,600 feet sold to other companies.³ Includes 1,047,814,856 feet sold to other companies.⁴ Includes 908,500 feet sold to other companies.⁵ Includes 7,730,221 feet sold to other companies.⁶ Includes 4,006,100 feet sold to other companies.⁷ Decrease.⁸ Includes 250,700 feet sold to other companies.⁹ Includes 198,920,890 feet sold to other companies.¹⁰ Includes 38,214,900 feet sold to other companies.

Coal and Water Gas Companies — Concluded.

| COMPANY. | Total Sales of Gas. | Increase over 1914-15. | Capital per M sold, including Bonds. | Average Price received per M sold, 1915-16. | Average Price received per M sold, 1914-15. |
|--------------------------|--------------------------|------------------------------|---|---|---|
| | Feet. | Per Cent. | | | |
| Northampton, . . . | 74,982,600 | 2.47 | \$2 18 | \$1.011 | \$1.072 |
| North Attleborough, . . | 39,027,809 | 5.58 | 1 75 | 1.112 | 1.109 |
| Norwood, . . . | 21,423,000 | 11.52 | 6 77 | 1.541 | 1.611 |
| Old Colony, . . . | 71,432,300 | 16.41 | 17 48 | 1.267 | 1.270 |
| Otis Co. (Ware), . . . | 11,644,900 | 1.54 ¹ | — | 1.338 | 1.338 |
| Pittsfield, . . . | 217,177,500 | 5.12 | 2 84 | .940 | .946 |
| Plymouth, . . . | 19,602,500 | 30.69 | 10 13 | 1.631 | 1.666 |
| Salem, . . . | 211,860,000 | 10.31 | 4 40 | 1.009 | 1.008 |
| Spencer, . . . | 26,061,700 ² | 7.73 ¹ | — | 1.503 | 1.101 |
| Springfield, . . . | 984,863,000 ³ | 11.84 | 2 37 | .848 | .855 |
| Suburban (Revere), . . | 204,996,970 | 3.35 | — | .903 | .901 |
| Taunton, . . . | 161,324,800 | 11.30 | 3 02 | .978 | .987 |
| Vineyard (Oak Bluffs), . | 1,469,010 | 1.55 ¹ | — | 2.766 | 2.667 |
| Webster, . . . | 56,086,100 | 16.76 | — | 1.235 | 1.255 |
| West Boston, . . . | 109,401,708 ⁴ | 5.59 | 2 13 | .600 | .609 |
| Williamstown, . . . | 10,515,300 | 11.68 | — | 1.054 | 1.057 |
| Woburn, . . . | 20,830,900 | 6.49 | 2 69 | 1.260 | 1.261 |
| Worcester County, . . | 23,095,400 | .65 | 15 02 | 1.522 | 1.522 |
| Worcester, . . . | 964,350,300 | 8.14 | 2 80 | .761 | .761 |
| | 17,965,271,199 | — | — | — | — |

Oil-gas Company.

| | | | | | |
|--|----------------------|-------|---|--------|--------|
| Edison of Brockton (Stoughton), . . . | 395,095 ⁵ | 54.15 | — | \$4 53 | \$4 57 |
|--|----------------------|-------|---|--------|--------|

Acetylene-gas Companies.

| | | | | | |
|--|---------|--------------------|---------|---------|---------|
| Atwood, L. S. (Chat- ham), . . . | 58,000 | 20.00 ¹ | — | \$15 00 | \$15 00 |
| Gregory, J. D. (Prince- ton), . . . | 26,121 | 7.74 ¹ | — | 15 00 | 15 00 |
| Hadley, . . . | 25,024 | 10.99 | \$69 93 | 15 00 | 15 00 |
| Hyannis, . . . | 85,074 | 52.81 ¹ | 73 71 | 12 62 | 15 06 |
| Sadler, T. G. (South Attleborough), . . | 12,060 | 34.81 ¹ | — | 13 24 | 13 06 |
| Southeastern Mass. (Marion), . . . | 239,087 | 29.90 ¹ | — | 12 50 | 15 98 |
| Vineyard Haven, . . | 118,254 | 30.68 ¹ | 84 56 | 11 87 | 12 08 |
| Waite & Smith (South Dartmouth), . . . | 40,481 | 25.10 | — | 20 00 | 20 00 |
| | 604,101 | — | — | — | — |

¹ Decrease.² Includes 15,157,700 feet sold to other companies.³ Includes 12,353,000 feet sold to other companies.⁴ All sold to other companies.⁵ For five months.

TABLE 6.

The following tables show the capital stock and bonds, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water Gas Companies.

| COMPANY. | PER MILE OF MAIN. | | | | Gas sold per Consumer. |
|----------------------------------|-------------------|-----------|----------------------|----------------------|------------------------|
| | Capital. | Gas sold. | Gas unaccounted for. | Number of Consumers. | |
| | | Feet. | Feet. | | Feet. |
| Adams, | - | 1,414,772 | 122,997 | 96.1 | 14,723 |
| Amesbury, | \$3,659 04 | 437,829 | 55,440 | 34.3 | 12,030 |
| Amherst, | - | 583,620 | 63,738 | 35.7 | 16,343 |
| Arlington, | 9,214 36 | 1,333,760 | 93,625 | 68.7 | 18,462 |
| Athol, | - | 1,276,221 | 90,871 | 94.2 | 13,552 |
| Attleboro, | 3,113 14 | 2,654,593 | 101,910 | 122.0 | 21,757 |
| Beverly, | - | 1,168,873 | 102,269 | 79.2 | 14,749 |
| Blackstone, | - | 1,129,844 | - | 90.8 | 12,439 |
| Boston, | 19,103 07 | 6,523,133 | 90,868 | 175.5 | 30,178 |
| Brockton, | 9,123 96 | 1,644,551 | 152,341 | 90.1 | 18,256 |
| Cambridge, | 10,305 37 | 5,366,301 | 115,809 | 211.0 | 25,298 |
| Charlestown, | - | 5,089,688 | 478,198 | 211.7 | 23,583 |
| Citizens' (Nantucket), | - | 1,849,301 | 211,064 | 172.6 | 10,621 |
| Citizens' (Quincy), | 7,224 62 | 1,209,511 | 55,245 | 76.8 | 15,280 |
| Clinton, | - | 1,532,831 | 172,593 | 95.5 | 16,053 |
| Dedham, | 4,800 00 | 1,469,042 | 166,058 | 68.8 | 21,346 |
| East Boston, | 11,626 31 | 6,166,379 | 203,992 | 244.2 | 24,174 |
| Easthampton, | - | 927,385 | 148,029 | 85.6 | 10,828 |
| Fall River, | 7,436 83 | 4,310,809 | 291,439 | 177.5 | 23,918 |
| Fitchburg, | - | 2,091,903 | 180,494 | 119.3 | 17,528 |
| Framingham, | 4,367 90 | 1,417,613 | 98,448 | 83.9 | 16,895 |
| Gardner, | 11,133 69 | 723,901 | 52,307 | 59.0 | 10,544 |
| Gloucester, | 5,925 74 | 2,069,332 | 38,909 | 93.3 | 21,881 |
| Greenfield, | 10,418 71 | 1,261,702 | 91,032 | 79.3 | 15,837 |
| Haverhill, | 5,515 87 | 2,959,751 | 158,136 | 114.2 | 25,519 |
| Ipswich, | 6,178 96 | 507,236 | 2,809 | 50.4 | 10,073 |
| Lawrence, | - | 2,766,477 | 206,794 | 130.9 | 21,117 |
| Leominster, | 5,784 45 | 1,467,938 | 141,020 | 80.7 | 18,181 |
| Lexington, | 4,327 16 | 515,820 | 51,926 | 31.9 | 16,163 |
| Lowell, | 7,904 83 | 3,859,885 | - | 140.5 | 26,749 |
| Lynn, | - | 4,087,261 | 362,302 | 153.8 | 26,550 |
| Malden, | 10,328 04 | 3,407,682 | 76,651 | 129.8 | 20,066 |
| Marlborough-Hudson, | 6,309 45 | 713,904 | 25,152 | 57.8 | 12,342 |
| Milford, | 7,960 09 | 1,284,051 | 93,137 | 78.5 | 16,363 |
| Natick, | 6,396 97 | 950,453 | 110,280 | 74.5 | 12,754 |
| New Bedford, | - | 3,987,891 | 175,923 | 146.9 | 26,125 |
| Newburyport, | - | 1,256,464 | 204,675 | 83.4 | 15,066 |
| Newton, | 4,184 16 | 2,399,157 | 71,469 | 76.7 | 30,628 |
| North Adams, | - | 3,171,219 | 129,669 | 117.9 | 17,315 |

Coal and Water Gas Companies — Concluded.

| COMPANY. | PER MILE OF MAIN. | | | | Gas sold per Consumer. |
|--------------------------|-------------------|------------|----------------------|----------------------|------------------------|
| | Capital. | Gas sold. | Gas unaccounted for. | Number of Consumers. | |
| | | Feet. | Feet. | | Feet. |
| Northampton, . . . | \$3,922 33 | 1,797,181 | 166,422 | 85.3 | 21,080 |
| North Attleborough, . . | 3,233 32 | 1,853,003 | 75,249 | 78.3 | 23,592 |
| Norwood, . . . | 5,946 32 | 878,538 | 79,262 | 73.5 | 11,948 |
| Old Colony, . . . | 10,543 19 | 602,982 | 51,672 | 38.7 | 15,569 |
| Otis Co. (Ware), . . . | — | 1,561,487 | 277,949 | 100.0 | 15,652 |
| Pittsfield, . . . | 7,033 43 | 2,475,695 | 51,603 | 106.2 | 23,322 |
| Plymouth, . . . | 9,604 84 | 948,508 | 150,278 | 90.7 | 10,455 |
| Salem, . . . | 10,738 01 | 2,439,367 | 142,963 | 147.5 | 16,536 |
| Spencer, . . . | — | 1,444,105 | 41,531 | 46.8 | 12,894 |
| Springfield, . . . | 7,530 78 | 3,173,366 | 66,341 | 123.8 | 25,225 |
| Suburban (Revere), . . | — | 2,568,226 | 17,014 | 135.7 | 18,929 |
| Taunton, . . . | 5,431 30 | 1,799,184 | 185,300 | 79.0 | 22,773 |
| Vineyard (Oak Bluffs), . | — | 491,004 | 120,992 | 108.3 | 4,534 |
| Webster, . . . | — | 1,650,483 | 139,496 | 135.7 | 12,164 |
| West Boston, . . . | 25,776 39 | 12,128,954 | 523,731 | — | — |
| Williamstown, . . . | — | 865,241 | 55,904 | 40.3 | 21,460 |
| Woburn, . . . | 2,918 42 | 1,083,662 | 76,998 | 60.9 | 17,804 |
| Worcester County, . . . | 4,607 82 | 306,840 | 27,212 | 24.6 | 12,480 |
| Worcester, . . . | 12,557 29 | 4,485,046 | 189,857 | 150.5 | 29,564 |

Oil-gas Company.

| | | | | | |
|--|---|---------------------|---------------------|------|--------------------|
| Edison of Brockton (Stoughton), . . . | — | 68,218 ¹ | 10,179 ¹ | 33.7 | 2,026 ¹ |
|--|---|---------------------|---------------------|------|--------------------|

Acetylene-gas Companies.

| | | | | | |
|---|------------|---------|--------|-------|-------|
| Atwood, L. S. (Chatham), . | — | 306,246 | — | 100.3 | 3,053 |
| Gregory, J. D. (Princeton), . | — | 60,517 | — | 25.5 | 2,375 |
| Hadley, . . . | \$4,368 80 | 62,471 | 12,922 | 25.0 | 2,502 |
| Hyannis, . . . | 3,827 22 | 51,924 | 48,524 | 20.1 | 1,921 |
| Sadler, T. G. (South Attleborough), . . . | — | 14,342 | — | 4.8 | 3,015 |
| Southeastern Mass. (Marion), . . . | — | 19,438 | 2,810 | 7.8 | 1,474 |
| Vineyard Haven, . . . | 3,153 56 | 37,292 | 18,699 | 23.0 | 1,144 |
| Waite & Smith (South Dartmouth), . . . | — | 164,423 | 280 | 142.2 | 1,157 |

¹ For five months.

TABLE 7.

The following table shows the number of tons of coal carbonized year ending June 30, 1916, and the number of feet of gas made per ton of coal, with the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals in the year ending June 30, 1916: —

| COMPANY. | Number of Tons of Coal carbon- ized, Year ending June 30, 1916. | Feet of Gas made per Ton of Coal. | ENRICHERS USED. | QUANTITY USED. | | Percentage of Cost of Coal received from Residual Products. |
|----------------------------------|--|--|---------------------|----------------|----------------|---|
| | | | | Tons. | Gallons. | |
| Attleboro, | 6,662.00 | 11,115 | — | — | — | 49.30 |
| Beverly, | 3,600.00 | 10,681 | — | — | — | 23.29 |
| Brockton, | 17,559.41 | 11,056 | — | — | — | 44.61 |
| Cambridge, | 64,670.30 | 11,399 | — | — | — | 62.46 |
| Charlestown, | 30,023.23 | 11,496 | — | — | — | 80.16 |
| Citizens' (Nantucket), | 691.00 | 9,131 | — | — | — | 41.17 |
| East Boston, | 9,475.50 | 11,992 | — | — | — | 37.40 |
| Easthampton, | 1,675.00 | 11,130 | Cannel and gas oil, | 11 | 1,703 | 31.09 |
| Fall River, | 29,550.47 | 11,623 | — | — | — | 106.77 |
| Fitchburg, | 8,787.22 | 11,554 | Gas oil, | — | 9,131 | 53.52 |
| Lawrence, | 32,553.66 | 11,684 | — | — | — | 49.47 |
| Lowell, | 41,817.54 | 12,216 | — | — | — | 53.46 |
| Lynn, | 44,046.00 | 10,964 | — | — | — | 48.40 |
| Malden, | 32,642.14 | 9,536 | — | — | — | 31.37 |
| Milford, | 2,354.00 | 9,351 | Gas oil, Benzol, | — | 2,470 2,056 | 55.59 |

| | | | | | | | | | | | | |
|---------------------|---|---|---|-----------|--------|--------------------|---|---|-----|---|-------|-------|
| New Bedford, | . | . | . | 20,812.63 | 10,070 | Benzol, | . | . | — | — | 2,877 | 39.23 |
| Newburyport, | . | . | . | 3,829.07 | 11,089 | — | . | . | — | — | — | 54.88 |
| Northampton, | . | . | . | 3,496.00 | 10,359 | — | . | . | — | — | — | 21.19 |
| North Attleborough, | . | . | . | 3,652.00 | 11,239 | Cannel and benzol, | . | . | 231 | — | 703 | 36.37 |
| Norwood, | . | . | . | 2,103.75 | 11,154 | — | . | . | — | — | — | 29.32 |
| Otis Co. (Ware), | . | . | . | 2,150.00 | 10,590 | Cannel and benzol, | . | . | 1 | — | 353 | 31.59 |
| Pittsfield, | . | . | . | 7,259.60 | 10,195 | — | . | . | — | — | — | 11.56 |
| Plymouth, | . | . | . | 2,133.54 | 10,927 | — | . | . | — | — | — | 46.86 |
| Salem, | . | . | . | 11,983.70 | 10,507 | — | . | . | — | — | — | 35.02 |
| Springfield, | . | . | . | 38,988.00 | 12,396 | — | . | . | — | — | — | 38.94 |
| Taunton, | . | . | . | 13,673.00 | 10,997 | — | . | . | — | — | — | 51.97 |
| Woburn, | . | . | . | 2,268.00 | 9,923 | Cannel, | . | . | 21½ | — | — | 41.08 |
| Worcester, | . | . | . | 52,984.97 | 11,610 | — | . | . | — | — | — | 39.65 |

TABLE 8. — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

| COMPANY. | Process used. | Materials used in Generator. | Quantity used. | Materials used for making Steam. | Quantity used. | Enricher used. | Quantity used. | Water Gas made. |
|--------------------|--------------------------|------------------------------|-----------------------------|----------------------------------|---------------------------|---------------------|--------------------|-----------------------|
| Amesbury, . . . | Lowe-Granger, . . . | Coke, . . . | 580.71 tons, . . . | Bituminous, . . . | 443.84 tons, . . . | Gas oil, . . . | Gallons, . . . | Feet, . . . |
| Amherst, . . . | Lowe, . . . | Anthracite, . . . | 326.00 tons, . . . | Bituminous, . . . | 219.00 tons, . . . | Gas oil, . . . | 114,850 . . . | 20,593,900 . . . |
| Arlington, . . . | Improved Lowe, . . . | Coke, . . . | 1,942.00 tons, . . . | Bituminous, . . . | 158.00 tons, . . . | Gas oil, . . . | 56,128 . . . | 13,176,290 . . . |
| Athol, . . . | Lowe-Granger, . . . | Coke, . . . | 304.00 tons, . . . | Coke, . . . | 367.00 tons, . . . | Gas oil, . . . | 384,612 . . . | 115,799,900 . . . |
| Beverly, . . . | Lowe, . . . | Coke, . . . | 1,076.00 tons, . . . | Bituminous, . . . | 221.70 tons, . . . | Gas oil, . . . | 54,991 . . . | 14,592,900 . . . |
| Boston, . . . | { Jerzmanowski, . . . | { Coke, . . . | { 69,990.10 tons, . . . | { Bituminous, . . . | { 1,924.80 tons, . . . | { Gas oil, . . . | { 219,435 . . . | { 59,948,200 . . . |
| Brookton, . . . | Improved Lowe, . . . | Anthracite, . . . | 646.82 tons, . . . | Coke, . . . | 9,933.00 tons, . . . | Gas oil, . . . | 12,163,831 . . . | 3,563,317,000 . . . |
| Cambridge, . . . | Lowe, . . . | { Anthracite, . . . | { 737.50 tons, . . . | Bituminous, . . . | 830.91 tons, . . . | Benzol, . . . | 1,400 . . . | 208,535,100 . . . |
| Clinton, . . . | Improved Lowe, . . . | Coke, . . . | 3,958.81 tons, . . . | { Anthracite . . . | { - 2 | Gas oil, . . . | 755,425 . . . | 246,197,000 . . . |
| East Boston, . . . | Improved Lowe, . . . | Anthracite, . . . | 622.00 tons, . . . | screenings, . . . | 66.00 tons, . . . | Gas oil, . . . | 79,187 . . . | 24,412,500 . . . |
| Fall River, . . . | Lowe, . . . | Coke, . . . | 3,591.20 tons, . . . | Bituminous, . . . | 131.00 tons, . . . | Gas oil, . . . | 698,773 . . . | 203,138,000 . . . |
| Fitchburg, . . . | Lowe, . . . | Coke, . . . | 4,718.00 tons, . . . | Coke, . . . | 1,042.63 tons, . . . | Gas oil, . . . | 1,263,498 . . . | 360,034,500 . . . |
| Gardner, . . . | Lowe, . . . | Coke, . . . | 833.26 tons, . . . | Bituminous, . . . | 298.68 tons, . . . | Gas oil, . . . | 229,809 . . . | 56,002,000 . . . |
| Gloucester, . . . | Lowe, . . . | Anthracite, . . . | 308.75 tons, . . . | Bituminous, . . . | 191.50 tons, . . . | Gas oil, . . . | 78,061 . . . | 16,895,397 . . . |
| Greenfield, . . . | Lowe, . . . | Anthracite, . . . | 1,319.00 tons, . . . | Bituminous, . . . | 544.00 tons, . . . | Gas oil, . . . | 249,441 . . . | 82,837,200 . . . |
| Haverhill, . . . | Lowe, . . . | Anthracite, . . . | 1,199.80 tons, . . . | Tar, . . . | 8.20 tons, . . . | Gas oil, . . . | 153,604 . . . | 46,995,700 . . . |
| Ipswich, . . . | Kendall, . . . | Naphtha, . . . | 877.15 tons, . . . | Bituminous, . . . | 40,210.00 gals., . . . | Gas oil, . . . | 1,094,051 . . . | 332,722,000 . . . |
| Lawrence, . . . | Lowe, . . . | { Anthracite, . . . | { 4,294.98 tons, . . . | Bituminous, . . . | 131.34 tons, . . . | - . . . | - . . . | 2,528,400 . . . |
| | | { Coke, . . . | { 40,071.00 gals., . . . | Coke, . . . | 47.30 tons, . . . | Gas oil, . . . | 680,465 . . . | 169,444,500 . . . |
| | | { Coke, . . . | { 163.26 tons, . . . | | 756.00 tons, . . . | | | |
| | | { Coke, . . . | { 2,735.67 tons, . . . | | | | | |

| | | | | | | | | |
|----------------------|--------------------------------|------------------------|------------------------------------|--|--|---|---|---|
| Leominster, | Improved Lowe, | { Anthracite, Coke, | { 724.00 tons, 335.00 tons, | { Anthracite screenings, Bituminous, Coke, Coke, Coke, Tar, Bituminous, Coke, Breeze, | { 27.00 tons, 46.00 tons, 66.00 tons, 5,222.00 tons, ³ 14,339.00 tons, 36,290.00 gals., 60.68 tons, 2,056.88 tons, 3,881.84 tons, | { Gas oil, Gas oil, Gas oil, Gas oil, Benzol, | { 175,550 787,138 1,620,366 1,868,449 110 | { 53,542,900 186,127,000 461,316,614 555,941,000 |
| Malden, | Lowe, | Coke, | 7,569.76 tons, | Anthracite | 220.38 tons, 2,737.92 tons, 2,533.50 tons, | Gas oil, | 1,583,907 | 438,615,700 |
| New Bedford, | Improved Lowe, | { Anthracite, Coke, | { 3,324.60 tons, 4,300.80 tons, | { Anthracite screenings, Bituminous, Breeze, | { 220.38 tons, 2,737.92 tons, 2,533.50 tons, | Gas oil, | 1,583,907 | 438,615,700 |
| North Adams, | Improved Lowe, | Anthracite, | 1,909.00 tons, | Coke, — 1 | 510.00 tons, | Gas oil, | 413,566 | 111,936,100 |
| Northampton, | Improved Lowe, | Coke, | 782.00 tons, | Bituminous, | 774.68 tons, | Gas oil, | 184,566 | 46,241,400 |
| Old Colony, | Lowe, | Anthracite, | 1,305.75 tons, | Bituminous, | 1,123.50 tons, | Gas oil, | 253,060 | 78,629,000 |
| Pittsfield, | Improved Lowe, | Coke, | 520.20 tons, | Coke, | 2,216.60 tons, | Gas oil, | 603,701 | 148,772,000 |
| Salem, | Lowe, | Coke, | 2,012.44 tons, | Coke, | 1,796.00 tons, | Gas oil, | 355,103 | 99,219,476 |
| Spencer, | Improved Lowe, | Anthracite, | 639.00 tons, | Anthracite, | 14.00 tons, | Gas oil, | 97,113 | 27,090,800 |
| Springfield, | Improved Lowe, | { Anthracite, Coke, | { 389.00 tons, 7,499.00 tons, | { Bituminous, Coke, | { 403.00 tons, 4,680.00 tons, | Gas oil, | 1,750,113 | 535,221,000 |
| Taunton, | Lowe, | Coke, | 648.00 tons, | Coke, | 294.00 tons, | Gas oil, | 107,529 | 28,697,000 |
| Vineyard Bluffs), | Lowe, | Anthracite, | 81.60 tons, | — 1 | 637.00 tons, | Gas oil, | 8,403 | 1,887,400 |
| Webster, | Lowe, | Anthracite, | 1,402.50 tons, | Bituminous, | 905.54 tons, | Gas oil, | 283,249 | 61,031,610 |
| West Boston, | Lowe, | Coke, | 2,017.20 tons, | Screenings, | 91.88 tons, 1.03 tons, | Gas oil, | 380,989 | 114,396,000 |
| Worcester County, | Western Gas Con- struction, | Anthracite, | 238.00 tons, | Anthracite, Bituminous, Anthracite, | { 12.00 tons, 245.00 tons, 68.88 tons, | Gas oil, | 40,612 | 10,612,300 |
| Worcester, | Lowe, | Coke, | 6,077.18 tons, | Bituminous, Coke, Breeze, | { 5,323.04 tons, 415.20 tons, 6,018.70 tons, | Gas oil, | 1,417,404 | 393,518,000 |

¹ Steam from electric department.² Steam from coal-gas department.³ Used under benches and boilers.

TABLE 9. — *Oil Gas.*

This table shows the materials and quantity of each used in the production of oil gas.

| COMPANY. | Materials used. | Quantity used (Gallons). | Fuel used. | Quantity used. |
|-----------------------------------|-------------------------|--------------------------|---------------|----------------|
| Edison of Brockton (Stoughton), . | Gas oil, ¹ . | 6,250 | Bituminous, . | 18.71 tons. |

¹ For five months.

TABLE 10.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ending June 30, 1916: —

| COMPANY. | Quantity used (Pounds). | COMPANY. | Quantity used (Pounds). |
|---|-------------------------|--|-------------------------|
| Atwood, L. Sidney (Chatham), . | 20,000 | Southeastern M a s s. (Marion), . . . | 65,500 |
| Gregory, J. D. (Princeton), . | 6,450 | Vineyard Haven, . . . | 50,000 |
| Hadley, | 7,550 | Waite & Smith (South Dartmouth), | 9,900 |
| Hyannis, | 47,475 | | |
| Sadler, T. G. (South Attleborough), | 8,000 | | |

TABLE 11. — *Street Mains.*

During the year fifty-one companies laid about one hundred and sixty-four and one-half miles of mains, varying in the several cases from one hundred feet to about thirty-three and one-tenth miles.

The following table shows the lengths and sizes of the mains in use as returned by the companies: —

| COMPANY. | DIAMETER IN INCHES. | | | | | | | | | | | | | | Total Length in Feet. | LENGTH IN MILES AND FEET. | | In-crease during Year (Feet). | | |
|--|---------------------|---------|------------|---------|-----------|-----------|---------|--------|---------|-------|--------|----|-------|--------|-----------------------|---------------------------|--------|-------------------------------|-----------|---------|
| | 1½ and under. | 2 | 2½ | 3 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 24 | | 30 | 36 | | 42 | |
| | | | | | | | | | | | | | | | | | | | | |
| Adams, | 23,698 | 12,502 | — | 8,439 | 37,251 | 9,586 | 398 | — | — | — | — | — | — | — | — | — | — | 91,874 | 17 2,114 | 7,267 |
| Amesbury, | 89,564 | 27,769 | — | 71,120 | 22,079 | 5,139 | 502 | 2,660 | 215 | — | — | — | — | — | — | — | — | 219,048 | 41 2,568 | 1,292 |
| Amherst, | 7,385 | 21,418 | — | 53,605 | 14,118 | 5,214 | 5,162 | — | — | — | — | — | — | — | — | — | — | 106,902 | 20 1,302 | 3,192 |
| Arlington, | 7,642 | 26,963 | — | 84,784 | 176,931 | 68,936 | 38,032 | 18,291 | — | 4,555 | — | — | — | — | — | — | — | 426,154 | 80 3,754 | 26,704 |
| Attol, | 4,211 | 18,475 | — | 5,376 | 14,461 | 8,954 | 2,656 | 1,490 | — | — | — | — | — | — | — | — | — | 56,123 | 10 3,322 | 1,736 |
| Attleboro, | 732 | 273 | — | 12,147 | 42,781 | 66,101 | 9,288 | 7,710 | 229 | 1,453 | 57 | — | — | — | — | — | — | 140,771 | 26 3,491 | 2,623 |
| Atwood, L. Sidney (Chatham), | 1,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 1,000 | — | — |
| Beverly, | 5,075 | 21,770 | — | 16,689 | 233,834 | 93,412 | 32,373 | — | — | — | — | — | — | — | — | — | — | 403,153 | 76 1,873 | 9,770 |
| Blackstone, | 5,419 | 3,342 | — | 2,465 | 3,826 | 8,265 | — | — | — | — | — | — | — | — | — | — | — | 23,307 | 4 2,187 | 2,230 |
| Boston, | 51,281 | 86,688 | 3,773 | 816,475 | 1,510,600 | 1,552,167 | 269,200 | 60,513 | 348,501 | — | — | — | 924 | 31,320 | 53,901 | 84,421 | 93,265 | 15,106,293 | 967 535 | 45,318 |
| Brockton, | 83,223 | 267,649 | — | 135,836 | 306,828 | 250,116 | 73,802 | 100 | 38,984 | — | — | — | — | 5,799 | — | — | — | 1,164,337 | 220 2,737 | 103,858 |
| Cambridge, | 7,086 | 10,716 | 33,247,766 | 301,348 | 166,575 | 42,434 | 4,299 | 4,299 | 91,782 | — | 28,825 | — | 8,462 | 24,705 | 2,636 | 1,045 | — | 937,762 | 177 3,202 | 15,456 |
| Charlestown, | 1,416 | 13,315 | — | 141,117 | 87,773 | 32,432 | 16,946 | 7,519 | 21,531 | 301 | 15 | — | 10 | 3,135 | — | — | — | 323,510 | 61 3,430 | 695 |
| Citizens' (Nantucket), | — | 10,687 | — | 2,640 | 500 | — | — | — | — | — | — | — | — | — | — | — | — | 15,997 | 3 157 | 1,505 |
| Citizens' (Quincy), | 11,785 | 35,235 | — | 34,673 | 237,704 | 179,910 | 61,747 | — | 69,203 | — | — | — | 1,061 | — | — | — | — | 631,318 | 119 2,998 | 22,028 |
| Clinton, | — | 217 | 11,216 | — | 16,715 | 36,146 | 7,853 | — | 1,200 | — | 970 | — | — | — | — | — | — | 275,367 | 14 1,447 | 2,396 |
| Dedham, | 5,340 | 41,042 | — | 48,183 | 94,921 | 42,594 | 1,607 | 23,016 | 2,842 | — | — | — | — | — | — | — | — | 259,545 | 49 825 | 7,645 |
| East Boston, | 5,188 | 9,884 | — | 47,290 | 167,954 | 101,151 | 43,889 | 17,108 | 26,949 | — | 931 | — | 709 | 6,976 | — | — | — | 428,029 | 81 349 | 5,467 |
| Easthampton, | — | 23,439 | — | 41,090 | 18,478 | 6,626 | 1,545 | — | — | — | — | — | — | — | — | — | — | 91,178 | 17 1,418 | 2,065 |

¹ Includes 642 feet of 48-inch main and 941 feet of 54-inch main.

² Includes 1,050 feet of 5-inch main.

TABLE 11. — *Street Mains* — Concluded.

| COMPANY. | DIAMETER IN INCHES. | | | | | | | | | | | | | | Total Length in Feet. | LENGTH IN MILES AND FEET. | | In-crease during Year (Feet). | | |
|---------------------------------------|---------------------|---------|--------|---------|---------|---------|--------|--------|--------|-------|--------|-------|--------|-------|-----------------------|---------------------------|----|-------------------------------|-------|--------|
| | 1½ and under. | 2 | 2½ | 3 | 4 | 6 | 8 | 10 | 12 | 14 | 15 | 18 | 20 | 24 | | 30 | 36 | | 42 | |
| | | | | | | | | | | | | | | | | | | | | |
| Fall River, | 28,405 | 124,612 | 615 | 39,471 | 346,564 | 127,597 | 64,101 | 5,040 | 31,547 | — | 19,005 | — | — | — | 7,110 | 6,080 | — | 151 | 2,867 | 21,303 |
| Fitchburg, | 5,226 | 16,091 | — | 50,406 | 229,795 | 34,751 | 18,621 | 3,440 | 1,890 | — | 1,003 | — | — | — | 3,392 | — | — | 69 | 95 | 5,620 |
| Framingham, | 5,206 | 49,345 | 593 | 2,093 | 53,247 | 11,974 | 2,548 | 1,920 | — | — | — | — | — | — | — | — | — | 24 | 206 | 1,796 |
| Gardner, | 2,168 | 38,606 | — | 24,640 | 24,714 | 21,544 | 1,710 | 825 | 84 | — | — | — | — | — | — | — | — | 21 | 3,411 | 2,816 |
| Gloucester, | 5,713 | 20,182 | 466 | 25,711 | 70,743 | 60,983 | 11,872 | 1,610 | 8,072 | 30 | — | — | — | — | — | — | — | 38 | 4,742 | 2,637 |
| Greenfield, | 11,149 | 29,542 | — | 45,766 | 78,279 | 6,793 | 4,167 | 2,181 | — | — | — | — | — | — | — | — | — | 33 | 3,640 | 4,985 |
| Gregory, J. D. (Princeton), | 2,279 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 2,279 | — |
| Hadley, | 200 | 1,915 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 2,115 | — |
| Haverhill, | 22,410 | 96,916 | 2,424 | 97,241 | 176,575 | 96,150 | 9,107 | 46,399 | 1,504 | — | 7,928 | — | 2,255 | — | — | — | — | 106 | 304 | 7,265 |
| Hyanis, | 6,097 | 2,554 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 1 | 3,371 | 2,667 |
| Ipswich, | 5,293 | 12,624 | 3,808 | 2,469 | — | 1,973 | 152 | — | — | — | — | — | — | — | — | — | — | 4 | 5,199 | 346 |
| Lawrence, | — | 47,251 | 2,130 | 133,177 | 431,446 | 207,847 | 95,371 | 23,468 | 28,588 | — | 3,258 | — | 432 | — | — | — | — | 184 | 1,448 | 27,086 |
| Leominster, | 1,172 | 8,716 | 1,320 | 21,045 | 124,659 | 7,670 | 9,254 | 1,411 | — | — | — | — | — | — | — | — | — | 33 | 1,016 | 1,518 |
| Lexington, | 94 | 10,775 | 2,293 | 2,050 | 31,179 | 1,967 | 450 | — | — | — | — | — | — | — | — | — | — | 9 | 1,288 | 542 |
| Lowell, | 16,135 | 243,192 | 2,486 | 55,750 | 310,589 | 188,482 | 31,872 | 31,719 | 51,552 | 1,000 | 6,593 | 5,326 | 1,575 | 5,211 | — | — | — | 180 | 1,423 | 8,114 |
| Lynn, | 10,763 | 55,980 | 19,118 | 29,957 | 429,627 | 408,641 | 80,897 | 14,776 | 35,191 | 412 | 13,048 | — | 13,485 | 2,539 | — | — | — | 211 | 354 | 50,750 |
| Malden, | 11,888 | 18,961 | — | 153,795 | 512,339 | 432,336 | 33,380 | 48,459 | 58,789 | — | 20,821 | — | 1,537 | 7,441 | 257 | — | — | 247 | 4,843 | 39,100 |
| Marlborough-Hudson, | 104,625 | 123,507 | 296 | 23,100 | 104,810 | 29,443 | 3,100 | — | 250 | — | — | — | — | — | — | — | — | 73 | 3,691 | 2,406 |
| Milford, | 3,231 | 13,160 | — | 11,570 | 37,465 | 15,293 | 3,545 | — | — | — | — | — | — | — | — | — | — | 15 | 4,974 | — |
| Natick, | 5,211 | 20,622 | — | 32,978 | 21,148 | 7,615 | — | — | — | — | — | — | — | — | — | — | — | 16 | 3,094 | 4,376 |
| New Bedford, | 47,793 | 36,295 | — | 185,078 | 349,505 | 123,409 | 32,293 | — | — | — | 3,136 | — | 1,526 | — | — | — | — | 155 | 2,447 | 24,197 |
| Newburyport, | 10,231 | 43,109 | — | 33,912 | 32,346 | 26,972 | 1,620 | 4,290 | — | — | — | — | — | — | — | — | — | 28 | 4,610 | 1,148 |
| Newton, | — | 4,278 | — | 243,541 | 610,430 | 231,944 | 82,559 | 29,090 | — | — | 8,663 | — | — | — | — | — | — | 245 | 5,258 | 36,774 |
| North Adams, | 4,189 | 18,187 | 211 | 63,349 | 61,920 | 23,579 | 1,025 | 1,959 | 3,500 | 764 | — | — | — | — | — | — | — | 33 | 4,443 | 1,585 |
| Northampton, | 20,886 | 10,615 | — | 76,937 | 97,780 | 10,199 | 2,740 | 84 | 733 | — | 320 | — | — | — | — | — | — | 41 | 3,814 | 2,479 |
| North Attleborough, | 1,631 | 24,144 | 149 | 39,588 | 30,511 | 7,108 | 7,016 | — | 1,060 | — | — | — | — | — | — | — | — | 21 | 327 | — |
| Norwood, | 31,488 | 30,616 | — | — | 52,753 | 8,939 | — | 4,956 | — | — | — | — | — | — | — | — | — | 24 | 2,032 | 2,529 |

| | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--------|--------|-------|-----|-----|---|----|-----|----|----|----|---|----|----|---|---|---|----|--------------------|-------|
| Fall River, | 2,263 | 23,841 | 378 | 137 | 131 | - | 75 | 11 | 25 | - | 7 | - | 6 | 9 | 7 | 8 | 1 | 2 | 26,901 | 854 |
| Fitchburg, | 3,447 | 4,473 | 124 | 106 | 60 | - | - | 13 | 12 | 1 | 8 | - | 1 | 2 | - | - | - | - | 8,237 | 657 |
| Frammingham, | 1,286 | 270 | 405 | 37 | 14 | - | - | 3 | - | 1 | 1 | - | - | - | - | - | - | - | 2,017 | 109 |
| Gardner, | 419 | 472 | 365 | 18 | 1 | - | - | 1 | - | 1 | - | - | - | - | - | - | - | - | 1,277 | 53 |
| Gloucester, | 2,005 | 1,340 | 146 | 78 | 26 | - | - | 22 | 1 | 8 | 1 | - | - | - | - | - | - | - | 3,628 | 161 |
| Greenfield, | 919 | 1,598 | 77 | 52 | 17 | - | - | 4 | 3 | 1 | - | - | - | - | - | - | - | - | 2,671 | 306 |
| Gregory, J. D. (Princeton), | 10 | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11 | - |
| Hadley, | 10 | - | - | - | - | - | 2 | 37 | 3 | 8 | 11 | - | 6 | 3 | - | - | - | 10 | 12,108 | 823 |
| Haverhill, | 5,712 | 5,908 | 214 | 148 | 56 | - | - | - | - | - | - | - | - | - | - | - | - | 33 | 221 | - |
| Hyannis, | 33 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 251 | - |
| Ipswich, | 10 | 190 | 17 | 4 | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - |
| Lawrence, | 2,102 | 20,976 | 364 | 239 | 160 | - | - | 56 | 8 | 19 | 34 | - | 6 | 3 | 1 | 5 | - | - | 24,125 | 1,117 |
| Leominster, | 1,159 | 1,422 | 55 | 22 | 17 | - | 1 | 1 | - | - | - | - | - | 1 | - | - | - | - | 2,680 ^a | 124 |
| Lexington, | 116 | 160 | 6 | 10 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | 295 | 29 |
| Lowell, | 10,194 | 13,667 | 585 | 258 | 235 | - | - | 189 | 4 | 52 | 86 | - | 36 | 14 | 3 | - | - | - | 25,324 | 1,110 |
| Lynn, | 2,832 | 28,309 | 629 | 504 | 64 | - | 1 | 35 | 13 | 26 | 39 | - | 1 | 10 | 2 | - | - | 1 | 32,466 | 947 |
| Malden, | 6,922 | 24,680 | 216 | 157 | 116 | - | 1 | 61 | 7 | 8 | 11 | - | 6 | 2 | 1 | - | - | 1 | 32,189 | 2,037 |
| Marlborough-Hudson, | 3,044 | 766 | 428 | 21 | 1 | - | 3 | 2 | 1 | 1 | 2 | - | - | - | - | - | - | - | 4,263 | 282 |
| Milford, | 768 | 405 | 40 | 16 | 4 | - | - | - | - | - | 2 | - | - | - | - | - | - | - | 1,251 | 19 |
| Natick, | 1,038 | 72 | 95 | 18 | 5 | - | - | 7 | 1 | - | - | - | - | - | - | - | - | - | 1,236 | 76 |
| New Bedford, | 2,088 | 19,657 | 400 | 527 | 108 | - | 5 | 25 | - | 1 | 19 | - | - | 4 | - | 4 | - | 2 | 22,844 | 1,445 |
| Newburyport, | 1,826 | 494 | 45 | 19 | 14 | - | - | 4 | - | - | - | - | 1 | 1 | 1 | 1 | - | - | 2,408 | 83 |
| Newton, | 4,470 | 11,444 | 1,955 | 357 | 326 | - | 2 | 220 | 7 | 9 | 51 | - | 7 | 1 | 3 | 7 | - | - | 18,859 | 1,287 |
| North Adams, | 2,492 | 1,406 | 39 | 21 | 2 | - | 8 | 4 | 3 | 3 | 6 | - | 2 | 2 | 1 | - | - | 2 | 3,991 | 162 |
| Northampton, | 2,333 | 1,055 | 47 | 49 | 42 | - | 19 | - | 6 | 1 | - | - | - | - | - | - | - | - | 3,557 | 136 |
| North Attleborough, | 1,517 | 60 | 32 | 18 | 16 | - | - | 4 | - | - | 2 | - | - | - | - | - | - | - | 1,649 | 66 |
| Norwood, | 1,031 | 638 | 97 | 15 | 4 | - | - | 6 | - | - | 1 | - | 1 | - | - | - | - | - | 1,793 | 180 |
| Old Colony, | - | 4,314 | 143 | - | 120 | - | - | 2 | - | - | 1 | - | - | - | - | - | - | - | 4,588 ^a | 511 |
| Otis Co. (Ware), | 6 | 650 | 25 | 4 | 1 | - | 2 | - | 3 | 1 | - | - | - | - | - | - | - | - | 744 | 21 |
| Pittsfield, | 1,014 | 7,973 | 163 | 39 | 47 | - | 13 | 26 | 19 | 10 | 1 | - | 5 | - | - | 2 | - | - | 9,312 | 279 |
| Plymouth, | 979 | 817 | 47 | 10 | 4 | - | - | 2 | - | - | - | - | 1 | 1 | - | - | - | - | 1,875 | 392 |

¹ Decrease.² Includes one 70-light meter.³ Includes two 40-light meters.⁴ Includes eight 40-light meters.

TABLE 13. — *Gas Stoves and Engines.*

In the following table, designed to show the number of gas stoves and engines supplied by the several companies on June 30, 1916, the figures given are as stated in the annual returns.

| COMPANY. | Gas Stoves. | Gas Engines. |
|----------------------------------|----------------|----------------|
| Adams, | 1,465 | — |
| Amesbury, | 820 | — |
| Amherst, | 488 | — |
| Arlington, | 6,080 | 5 |
| Athol, | 725 | — |
| Attleboro, | 1,600 | — |
| Beverly, | 2,989 | — |
| Blackstone, | 308 | — |
| Boston, | — ¹ | 273 |
| Brockton, | 10,232 | — |
| Cambridge, | — ¹ | — ¹ |
| Charlestown, | — ¹ | 17 |
| Citizens' (Nantucket), | 160 | 3 |
| Citizens' (Quincy), | 4,399 | 11 |
| Clinton, | 1,073 | 3 |
| Dedham, | 2,347 | 5 |
| East Boston, | 5,800 | 34 |
| Easthampton, | 602 | — |
| Fall River, | 32,354 | 60 |
| Fitchburg, | 7,351 | 1 |
| Framingham, | 1,821 | 1 |
| Gardner, | 1,129 | — |
| Gloucester, | 3,245 | 22 |
| Greenfield, | 1,920 | — |
| Haverhill, | 11,966 | 24 |
| Hyannis, | 1 | — |
| Ipswich, | 162 | 1 |
| Lawrence, | 30,315 | 14 |
| Leominster, | 1,945 | — |
| Lexington, | 323 | — |
| Lowell, | 19,906 | 142 |
| Lynn, | 49,279 | 15 |
| Malden, | 16,761 | — |
| Marlborough-Hudson, | 4,027 | 1 |
| Milford, | 608 | 3 |
| Natick, | — ¹ | — ¹ |
| New Bedford, | 21,255 | 4 |
| Newburyport, | 1,512 | — |
| Newton, | 14,040 | 29 |
| North Adams, | 4,107 | — |
| Northampton, | 2,667 | 4 |
| North Attleborough, | 705 | — |
| Norwood, | 1,138 | — |
| Old Colony, | 3,285 | 5 |
| Otis Co. (Ware), | 567 | 1 |

¹ Unknown.

TABLE 13. — *Gas Stoves and Engines* — Concluded.

| COMPANY. | Gas Stoves. | Gas Engines. |
|---|-------------|--------------|
| Pittsfield, | 6,649 | 4 |
| Plymouth, | 1,590 | — |
| Sadler, T. G. (South Attleborough), | 3 | — |
| Salem, | 6,500 | — |
| Southeastern Mass. (Marion), | 23 | — |
| Spencer, | 373 | 5 |
| Springfield, | 27,199 | 35 |
| Suburban (Revere), | 7,895 | 2 |
| Taunton, | 4,691 | 13 |
| Vineyard Haven, | 18 | — |
| Vineyard (Oak Bluffs), | 158 | — |
| Waite & Smith (South Dartmouth), | 2 | — |
| Webster, | 3,690 | — |
| Williamstown, | 520 | — |
| Woburn, | 722 | 1 |
| Worcester County, | 1,543 | 3 |
| Worcester, | 19,223 | 25 |

TABLE 14. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1916, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

| COMPANY. | Number of Lamps supplied. | Increase. | Decrease. | Price received per M including Expenses. | Expense of Lighting and Care of Lamps per M. |
|---|---------------------------------|-----------|-----------|--|--|
| Boston, | 10,041 | 39 | — | \$0.662 | \$0.026 |
| Cambridge, . . . | 305 | — | — | 2.03 | 1.162 |
| Charlestown, . . | 529 | — | — | .80 | — |
| Citizens' (Nantucket), . | 2 | — | — | 2.00 | — |
| Citizens' (Quincy), . | 336 | 54 | — | 1.198 | .278 |
| East Boston, . . | 932 | — | 11 | .988 | .014 |
| Fall River, . . . | 444 | — | 5 | .80 | — |
| Gardner, | 93 | — | 11 | .865 | .411 |
| Gloucester, . . . | 116 | — | — | 1.00 | — |
| Haverhill, . . . | 601 | 17 | — | 1.75 | .92 |
| Hyannis, | 9 | — | — | 6.98 ¹ | 4.33 |
| Lawrence, | 23 | — | — | .769 | 1.427 |
| Lowell, | 1,559 | 16 | — | 1.83 | 1.11 |
| Lynn, | 65 | 65 | — | .75 | — |
| New Bedford, . . . | 1,196 | 8 | — | 1.83 | 1.067 |
| Newton, | 1,085 | 8 | — | 1.58 | .636 |
| Southeastern Mass. (Marion), | 26 | — | 129 | 12.50 | 3.367 |
| Springfield, . . . | 145 | 9 | — | .849 | .726 |
| Vineyard Haven, . | 1 | — | 44 | 11.87 ¹ | .01 |
| Worcester, | 628 | 45 | — | .75 | — |

¹ Acetylene gas.

TABLE 15. — *Analysis of Reported Income and Expenditures of the Larger Companies.*

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Charlestown Gas and Electric Company, Fitchburg Gas and Electric Light Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company, North Adams Gas Light Company, Suburban Gas and Electric Company and Holyoke Municipal Plant sell electricity as well as gas; consequently, the total income, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 310a gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 303a and 307a give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

| No. of Company. | COMPANY. | GAS INCOME. | | | | | | Income from Sources other than Gas Business, including Net Income from Electric Business. | TOTAL INCOME FOR YEAR. | | No. of Company. |
|-----------------|---------------------------------|-------------------------|--------------------|-----------------------|-----------------|---------------------|---------------|---|------------------------|-----------|-----------------|
| | | From Private Consumers. | From Public Lamps. | From Other Companies. | From Residuals. | From Other Sources. | TOTAL INCOME. | | | | |
| | | | | | | | Amount. | | Per M sold. | | |
| 1 | Arlington, | \$117,094 08 | — | \$4,159 16 | \$6 75 | \$4,139 23 | — | — | \$125,399 22 | \$1.16489 | 1 |
| 2 | Boston, | 4,057,719 45 | \$91,679 28 | 466,043 67 | 49,315 78 | 43,116 49 | — | — | 4,707,874 67 | .74627 | 2 |
| 3 | Brockton, | 390,948 56 | — | — | 44,076 07 | 9,261 58 | — | — | 444,286 21 | 1.22510 | 3 |
| 4 | Cambridge, | 763,191 22 | 7,706 05 | 726 80 | 148,766 05 | 8,762 17 | — | — | 929,152 29 | .97488 | 4 |
| 5 | Charlestown, | 248,094 72 | 4,794 14 | — | 91,044 74 | 237 49 | \$344,171 09 | \$1.09686 | 395,574 47 | — | 5 |
| 6 | Citizens' (Quincy), | 155,434 31 | 5,055 36 | — | — | 2,457 36 | — | — | 162,947 03 | 1.12674 | 6 |
| 7 | East Boston, | 375,432 14 | 9,569 48 | 3,885 29 | 13,558 98 | 10,125 04 | — | — | 412,570 93 | .82533 | 7 |
| 8 | Fall River, | 523,499 40 | 4,689 42 | 2,403 66 | 105,496 32 | 2,379 72 | — | — | 638,468 52 | — | 8 |
| 9 | Fitchburg, | 143,198 82 | — | — | 21,735 16 | 1,161 47 | 166,095 45 | 1.15044 | 266,012 70 | — | 9 |
| 10 | Haverhill, | 254,356 83 | 8,627 19 | — | 2,179 63 | 6,220 02 | — | — | 271,383 67 | .86454 | 10 |
| 11 | Holyoke, ¹ | 193,259 85 | — | — | 20,215 38 | 2,581 48 | 216,056 71 | .99732 | 408,664 27 | — | 11 |
| 12 | Lawrence, | 439,689 22 | 264 27 | — | 80,629 85 | 1,285 78 | 521,869 12 | 1.02369 | 692,505 03 | — | 12 |
| 13 | Lowell, | 576,844 44 | 33,743 82 | — | 109,099 92 | 16,848 39 | 729,307 59 | .84539 | 736,536 57 | 1.05352 | 13 |
| 14 | Lynn, | 638,823 64 | 361 12 | 150 42 | 80,616 78 | 9,355 63 | 729,307 59 | .84539 | 1,004,576 05 | — | 14 |
| 15 | Malden, | 586,971 08 | — | 89,568 42 | 44,201 36 | 7,719 83 | 573,956 35 | .92578 | 728,460 69 | .86226 | 15 |
| 16 | New Bedford, | 490,816 07 | 42,315 85 | — | 32,266 38 | 8,558 05 | 573,956 35 | .92578 | 750,540 92 | — | 16 |
| 17 | Newton, | 490,324 15 | 9,425 22 | — | — | 23,942 60 | 93,084 76 | .86737 | 523,691 97 | .88794 | 17 |
| 18 | North Adams, | 68,351 65 | — | 21,018 27 | 1,499 78 | 2,215 06 | — | — | 161,391 51 | — | 18 |
| 19 | Pittsfield, | 204,245 68 | — | — | 3,615 27 | 627 22 | — | — | 208,488 17 | .95999 | 19 |
| 20 | Salem, | 213,841 43 | — | — | 15,616 65 | 3,497 08 | — | — | 232,955 16 | 1.09957 | 20 |
| 21 | Springfield, | 826,019 80 | 2,892 89 | 6,176 50 | 68,227 23 | 8,027 30 | — | — | 911,343 72 | .92555 | 21 |
| 22 | Suburban (Revere), | 185,201 61 | — | — | — | 531 09 | 185,732 70 | .90603 | 270,371 45 | — | 22 |
| 23 | Taunton, | 157,754 20 | — | — | 28,020 30 | 3,020 43 | — | — | 188,794 93 | 1.17028 | 23 |
| 24 | West Boston, | — | — | 65,672 15 | — | 23 52 | — | — | 65,695 67 | .60050 | 24 |
| 25 | Worcester, | 728,547 34 | 5,633 85 | — | 91,025 96 | 36,000 03 | — | — | 861,207 18 | .89304 | 25 |

1 Municipal plant.

2. OPERATING EXPENSES.
(a) *Expenses of Manufacture.*

| No. of Company. | COMPANY. | COAL. | | ENRICHERS. | | PURIFIERS. | | WATER. | | No. of Company. |
|-----------------|-----------------------|-------------|---------------------|-------------|---------------------|------------|---------------------|----------|---------------------|-----------------|
| | | Amount. | Per M made (Cents). | Amount. | Per M made (Cents). | Amount. | Per M made (Cents). | Amount. | Per M made (Cents). | |
| 1 | Arlington, | \$11,550 80 | 9.975 | \$16,404 22 | 14.166 | \$320.79 | .277 | \$252 88 | .218 | 1 |
| 2 | Boston, | 303,043 74 | 8.505 | 460,925 33 | 12.935 | 7,606 21 | .213 | 6,781 73 | .190 | 2 |
| 3 | Brockton, | 103,418 44 | 25.683 | 31,010 23 | 7.701 | 485 70 | .121 | 2,227 49 | .553 | 3 |
| 4 | Cambridge, | 241,640 81 | 24.573 | 41,228 61 | 4.193 | 3,080 92 | .313 | 3,865 89 | .393 | 4 |
| 5 | Charlestown, | 113,583 04 | 32.908 | — | — | 240 46 | .070 | 1,664 64 | .482 | 5 |
| 6 | Citizens' (Quincy), | — | — | — | — | — | — | — | — | 6 |
| 7 | East Boston, | 42,652 82 | 13.465 | 26,236 30 | 8.282 | 489.33 | .154 | 2,792 40 | .882 | 7 |
| 8 | Fall River, | 127,799 05 | 18.167 | 50,602 39 | 7.193 | 1,206 32 | .172 | 527 18 | .075 | 8 |
| 9 | Fitchburg, | 44,568 92 | 28.324 | 10,368 47 | 6.589 | 1,331 86 | .846 | 608 48 | .387 | 9 |
| 10 | Haverhill, | 30,667 99 | 9.217 | 51,507 92 | 15.481 | 614 82 | .185 | 1,044 91 | .314 | 10 |
| 11 | Holyoke, ¹ | 57,418 57 | 24.440 | 13,363 03 | 5.688 | 987 08 | .420 | 612 56 | .261 | 11 |
| 12 | Lawrence, | 164,158 09 | 29.857 | 29,219 58 | 5.315 | 206 32 | .038 | 1,050 20 | .191 | 12 |
| 13 | Lowell, | 204,064 73 | 29.280 | 30,734 96 | 4.410 | 2,980 87 | .428 | 1,856 67 | .266 | 13 |
| 14 | Lynn, | 166,578 67 | 17.642 | 56,803 09 | 6.016 | 911 56 | .097 | 2,348 83 | .249 | 14 |
| 15 | Malden, | 140,902 39 | 16.248 | 63,540 64 | 7.327 | 1,152 39 | .133 | 4,519 03 | .521 | 15 |
| 16 | New Bedford, | 114,581 61 | 17.677 | 54,741 48 | 8.445 | 1,090 68 | .168 | 1,720 51 | .265 | 16 |
| 17 | Newton, | — | — | — | — | — | — | — | — | 17 |
| 18 | North Adams, | 11,210 42 | 10.015 | 17,239 18 | 15.401 | 64 30 | .058 | — | — | 18 |
| 19 | Pittsfield, | 36,890 22 | 16.559 | 23,701 89 | 10.639 | 276 51 | .124 | 950 33 | .426 | 19 |
| 20 | Salem, | 44,587 59 | 19.805 | 10,653 39 | 4.732 | 360 00 | .160 | 979 91 | .435 | 20 |
| 21 | Springfield, | 167,995 21 | 16.495 | 59,717 44 | 5.863 | 576 37 | .057 | 1,582 99 | .155 | 21 |
| 22 | Suburban (Revere), | — | — | — | — | — | — | — | — | 22 |
| 23 | Taunton, | 53,918 97 | 30.112 | 3,818 78 | 2.133 | 400 00 | .223 | 136 50 | .076 | 23 |
| 24 | West Boston, | 14,680 41 | 12.833 | 14,662 17 | 12.817 | 551 58 | .482 | 153 08 | .134 | 24 |
| 25 | Worcester, | 229,411 77 | 22.744 | 51,757 42 | 5.131 | 2,027 56 | .201 | 4,625 86 | .459 | 25 |

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

| No. of Company. | COMPANY. | WAGES. | | STATION EXPENSES, TOOLS, ETC. | | REPAIRS AND RENEWALS. | | | No. of Company. |
|-----------------|-----------------------|------------|---------------------------|----------------------------------|---------------------------|-----------------------|---------------------------|-----------|-----------------|
| | | Amount. | Per M made (Cents). | Amount. | Per M made (Cents). | Amount. | Per M made (Cents). | Amount. | |
| 1 | Arlington, | \$7,755 56 | 6.697 | \$763 15 | 0.659 | \$557 77 | 0.482 | \$347 13 | 1 |
| 2 | Boston, | 119,709 95 | 3.360 | 17,070 58 | .496 | 6,784 54 | .190 | 47,428 98 | 2 |
| 3 | Brockton, | 33,217 15 | 8.249 | 4,131 03 | 1.026 | 5,360 51 | 1.331 | 5,202 34 | 3 |
| 4 | Cambridge, | 48,628 24 | 4.945 | 1,423 67 | .145 | 3,068 04 | .312 | 66,273 69 | 4 |
| 5 | Charlestown, | 29,492 61 | 8.545 | 573 91 | .166 | 15,313 08 | 4.436 | - | 5 |
| 6 | Citizens' (Quincy), | - | - | - | - | - | - | - | 6 |
| 7 | East Boston, | 29,284 17 | 9.245 | 468 33 | .148 | 223 16 | .070 | 7,464 48 | 7 |
| 8 | Fall River, | 48,536 88 | 6.899 | 4,895 50 | .696 | 2,496 67 | .354 | 19,000 35 | 8 |
| 9 | Fitchburg, | 11,692 41 | 7.431 | 2,085 18 | 1.325 | 1,249 63 | .794 | 6,010 16 | 9 |
| 10 | Haverhill, | 13,587 44 | 4.084 | 1,166 33 | .351 | 123 86 | .037 | 1,275 09 | 10 |
| 11 | Holyoke, ¹ | 41,178 51 | 17.527 | 2,632 47 | 1.121 | 2,124 77 | .904 | 13,896 90 | 11 |
| 12 | Lawrence, | 55,288 28 | 10.056 | - | - | 12,327 09 | 2.242 | 9,330 35 | 12 |
| 13 | Lowell, | 65,916 14 | 9.458 | 12,302 85 | 1.765 | - | - | 28,435 40 | 13 |
| 14 | Lynn, | 47,797 57 | 5.062 | 1,496 13 | .158 | 16,208 05 | 1.716 | 33,040 00 | 14 |
| 15 | Malden, | 48,657 93 | 5.611 | 6,536 60 | .754 | 4,760 61 | .549 | 18,995 11 | 15 |
| 16 | New Bedford, | 34,188 15 | 5.274 | 3,586 22 | .553 | 5,975 74 | .922 | 10,743 68 | 16 |
| 17 | Newton, | - | - | - | - | - | - | 3,805 91 | 17 |
| 18 | North Adams, | 7,979 21 | 7.128 | 1,145 52 | 1.023 | 66 66 | .060 | 361 84 | 18 |
| 19 | Pittsfield, | 19,240 87 | 8.637 | 952 52 | .428 | 3,706 65 | 1.664 | 6,759 73 | 19 |
| 20 | Salem, | 21,341 80 | 9.480 | 1,512 00 | .672 | 4,420 68 | 1.964 | 8,006 68 | 20 |
| 21 | Springfield, | 74,352 98 | 7.300 | 14,819 41 | 1.455 | 7,667 74 | .753 | 26,723 43 | 21 |
| 22 | Suburban (Revere), | - | - | - | - | 784 09 | .380 ² | - | 22 |
| 23 | Taunton, | 16,582 50 | 9.261 | 2,780 06 | 1.553 | 4,653 29 | 2.599 | 1,500 00 | 23 |
| 24 | West Boston, | 7,051 24 | 6.164 | 29 98 | .026 | - | - | 2,530 83 | 24 |
| 25 | Worcester, | 42,331 71 | 4.197 | 68,187 11 | 6.760 | 1,375 06 | .136 | 40,835 82 | 25 |

¹ Municipal plant.² Per M bought.

2. OPERATING EXPENSES — *Continued.*
 (a) *Expenses of Manufacture* — *Concluded.*

| No. of Company. | COMPANY. | TOTAL COST OF MANU-FACTURE. | | NET COST IN HOLDER (COST LESS RESIDUALS SOLD). | | GAS PURCHASED. | | TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDER. | | No. of Company. |
|-----------------|-----------------------|-----------------------------|---------------------|--|---------------------|----------------|-----------------------|---|---------------------|-----------------|
| | | Amount. | Per M made (Cents). | Amount. | Per M made (Cents). | Amount. | Per M bought (Cents). | Amount. | Per M sold (Cents). | |
| 1 | Arlington, | \$37,952 30 | 32.774 | \$37,945 55 | 32.768 | — | — | \$37,945 55 | 35.249 | 1 |
| 2 | Boston, . | 999,951 06 | 27.220 | 920,635 28 | 25.836 | \$820,973 86 | 28.856 | 1,741,609 14 | 27.607 | 2 |
| 3 | Brockton, | 185,052 89 | 45.956 | 140,976 82 | 35.010 | — | — | 140,976 82 | 38.874 | 3 |
| 4 | Cambridge, | 409,209 87 | 41.614 | 260,443 82 | 26.485 | 123 44 | 80.000 | 260,567 26 | 27.339 | 4 |
| 5 | Charlestown, | 160,867 74 | 46.607 | 69,823 00 | 20.229 | 290 72 | 47.503 | 70,113 72 | 22.345 | 5 |
| 6 | Citizens' (Quincy), | — | — | — | — | 69,769 45 | 46.025 | 69,769 45 | 48.244 | 6 |
| 7 | East Boston, | 109,610 99 | 34.602 | 96,052 01 | 30.322 | 94,982 87 | 46.722 | 191,034 88 | 38.216 | 7 |
| 8 | Fall River, | 255,064 34 | 36.257 | 149,568 02 | 21.261 | — | — | 149,568 02 | 22.895 | 8 |
| 9 | Fitchburg, | 77,915 11 | 49.515 | 56,179 95 | 35.702 | — | — | 56,179 95 | 38.913 | 9 |
| 10 | Haverhill, | 99,988 36 | 30.052 | 97,808 73 | 29.397 | — | — | 97,808 73 | 31.159 | 10 |
| 11 | Holyoke, ¹ | 132,213 89 | 56.276 | 111,998 51 | 47.671 | — | — | 111,998 51 | 51.699 | 11 |
| 12 | Lawrence, | 271,579 91 | 49.396 | 190,950 06 | 34.730 | — | — | 190,950 06 | 37.457 | 12 |
| 13 | Lowell, . | 346,291 62 | 49.687 | 237,191 70 | 34.033 | — | — | 237,191 70 | 34.088 | 13 |
| 14 | Lynn, | 325,183 90 | 34.439 | 244,567 12 | 25.901 | — | — | 244,567 12 | 28.349 | 14 |
| 15 | Malden, | 289,064 70 | 33.333 | 244,863 34 | 28.236 | 780 56 | 80.000 | 245,643 90 | 29.076 | 15 |
| 16 | New Bedford, | 226,628 07 | 34.962 | 194,361 69 | 29.985 | — | — | 194,361 69 | 31.350 | 16 |
| 17 | Newton, | — | — | 279,893 48 | 45.945 ² | 276,087 57 | 45.320 | 279,893 48 | 47.425 | 17 |
| 18 | North Adams, | 38,067 13 | 34.008 | 36,567 35 | 32.668 | — | — | 36,567 35 | 34.074 | 18 |
| 19 | Pittsfield, | 92,478 72 | 41.511 | 88,863 45 | 39.888 | — | — | 88,863 45 | 40.917 | 19 |
| 20 | Salem, | 91,862 05 | 40.804 | 76,245 40 | 33.868 | 150 42 | 60.000 | 76,395 82 | 36.060 | 20 |
| 21 | Springfield, | 353,435 57 | 34.702 | 285,208 34 | 28.003 | — | — | 285,208 34 | 28.959 | 21 |
| 22 | Suburban (Revere), | — | — | 94,560 60 | 45.808 ² | 93,776 51 | 45.428 | 94,560 60 | 46.128 | 22 |
| 23 | Taunton, | 83,790 10 | 46.795 | 55,769 80 | 31.146 | — | — | 55,769 80 | 34.570 | 23 |
| 24 | West Boston, | 39,659 29 | 34.668 | 39,659 29 | 34.668 | — | — | 39,659 29 | 36.251 | 24 |
| 25 | Worcester, | 440,552 31 | 43.676 | 349,526 35 | 34.651 | — | — | 349,526 35 | 36.245 | 25 |

² Per M bought.

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

| No. of Company. | COMPANY. | WAGES. | | TOOLS AND APPLIANCES. | | GAS STOVES. | | REPAIRS OF MAINS AND SERVICES. | | No. of Company. |
|-----------------|-----------------------|------------|---------------------|-----------------------|---------------------|-------------|---------------------|--------------------------------|---------------------|-----------------|
| | | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | |
| 1 | Arlington, | \$2,594 52 | 2 410 | \$2,228 35 | 2 070 | \$999 20 | .928 | \$1,476 25 | 1 371 * | 1 |
| 2 | Boston, | 186,484 36 | 2 956 | 17,087 00 | .271 | 28,908 78 | .458 | 154,479 33 | 2 449 | 2 |
| 3 | Brookton, | 17,765 03 | 4 899 | 34,347 55 | 9 471 | — | — | 10,098 12 | 2 784 | 3 |
| 4 | Cambridge, | 43,689 27 | 4 584 | 6,760 39 | .709 | 6,793 91 | .713 | 20,933 87 | 2 197 | 4 |
| 5 | Charlestown, | 17,939 16 | 5 717 | 2,241 50 | .714 | 278 51 | .089 | 5,768 28 | 1 839 | 5 |
| 6 | Citizens' (Quincy), | 14,715 62 | 10 176 | 707 75 | .489 | 234 55 | .162 | 1,815 35 | 1 255 | 6 |
| 7 | East Boston, | 21,025 22 | 4 206 | 6,566 61 | 1 314 | 5,768 72 | 1 154 | 6,038 61 | 1 208 | 7 |
| 8 | Fall River, | 17,026 97 | 2 607 | 11,787 36 | 1 804 | 2,693 41 | .412 | 14,247 19 | 2 181 | 8 |
| 9 | Fitchburg, | 6,800 75 | 4 711 | 3,399 18 | 2 355 | 7,623 42 | 5 280 | 2,671 32 | 1 850 | 9 |
| 10 | Haverhill, | 4,532 08 | 1 444 | 4,754 73 | 1 515 | 1,788 86 | .570 | 4,133 05 | 1 316 | 10 |
| 11 | Holyoke, ¹ | 3,539 28 | 1 634 | — | .232 | 2,265 44 | 1 046 | 2,976 32 | 1 374 | 11 |
| 12 | Lawrence, | 6,579 70 | 1 291 | 502 25 | — | 11,107 45 | 2 179 | 8,408 70 | 1 650 | 12 |
| 13 | Lynn, | 18,066 86 | 2 596 | 2,543 12 | .366 | 13,762 81 | 1 978 | 4,984 07 | .716 | 13 |
| 14 | Malden, | 31,459 64 | 3 647 | 24,964 22 | 2 894 | 11,395 14 | 1 321 | 22,820 72 | 2 645 | 14 |
| 15 | Malden, | 31,574 35 | 3 737 | 15,500 10 | 1 835 | 13,084 90 | 1 549 | 5,988 99 | .709 | 15 |
| 16 | New Bedford, | 32,596 92 | 5 258 | 7,358 44 | 1 187 | — | — | 1,764 18 | .284 | 16 |
| 17 | Newton, | 18,750 27 | 3 177 | 6,542 56 | 1 109 | 18,359 09 | 3 111 | 15,027 17 | 2 546 | 17 |
| 18 | North Adams, | 3,590 07 | 3 345 | 1,399 57 | 1 304 | 1,235 69 | 1 151 | 2,422 39 | 2 257 | 18 |
| 19 | Pittsfield, | 7,349 29 | 3 384 | 3,200 63 | 1 473 | 692 72 | .319 | 4,686 56 | 2 158 | 19 |
| 20 | Salem, | 5,937 00 | 2 802 | 626 60 | .296 | 667 00 | .315 | 4,582 57 | 2 163 | 20 |
| 21 | Springfield, | 34,383 67 | 3 491 | 23,100 81 | 2 345 | 31,511 80 | 3 200 | 7,701 06 | .782 | 21 |
| 22 | Suburban (Revere), | 8,358 99 | 4 078 | 8,714 24 | 4 251 | 5,410 89 | 2 639 | 1,361 31 | .664 | 22 |
| 23 | Taunton, | 10,401 00 | 6 447 | 3,212 33 | 1 991 | — | — | 738 44 | .458 | 23 |
| 24 | West Boston, | 555 43 | .508 | — | — | — | — | 250 01 | .228 | 24 |
| 25 | Worcester, | 20,639 45 | 2 140 | 3,782 32 | .392 | 11,024 90 | 1 143 | 16,155 47 | 1 675 | 25 |

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.
 (b) Expenses of Distribution — Concluded.

| No. of Company. | COMPANY. | REPAIRS AND RENEWALS OF METERS. | | PUBLIC LAMPS. | | OTHER EXPENSES. | | TOTAL COST OF DISTRIBUTION. | | No. of Company. |
|-----------------|---------------------------------|------------------------------------|---------------------------|---------------|---------------------------|-----------------|---------------------------|--------------------------------|---------------------------|-----------------|
| | | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | |
| 1 | Arlington, | \$1,273 96 | 1.183 | — | — | — | — | \$8,572 28 | 7.963 | 1 |
| 2 | Boston, | 76,981 13 | 1.220 | \$3,636 77 | .058 | — | — | 467,577 37 | 7.412 | 2 |
| 3 | Brockton, | 5,910 19 | 1.630 | — | — | — | — | 68,120 89 | 18.784 | 3 |
| 4 | Cambridge, | 20,773 64 | 2.180 | 4,826 26 | .506 | — | — | 103,777 34 | 10.889 | 4 |
| 5 | Charlestown, | 5,293 69 | 1.687 | — | — | — | — | 31,521 14 | 10.946 | 5 |
| 6 | Citizens' (Quincy), | 2,903 71 | 2.008 | 1,174 16 | .812 | — | — | 21,551 14 | 14.902 | 6 |
| 7 | East Boston, | 12,234 54 | 2.447 | 194 69 | .039 | — | — | 51,828 39 | 10.368 | 7 |
| 8 | Fall River, | 16,916 66 | 2.590 | 80 | — | — | — | 62,672 39 | 9.594 | 8 |
| 9 | Fitchburg, | 1,659 25 | 1.149 | — | — | — | — | 22,153 92 | 15.345 | 9 |
| 10 | Haverhill, | 5,176 54 | 1.649 | 4,507 33 | 1.436 | — | — | 24,892 59 | 7.930 | 10 |
| 11 | Holyoke, ¹ | 5,796 49 | 2.675 | — | — | — | — | 15,079 78 | 6.961 | 11 |
| 12 | Lawrence, | 17,532 74 | 3.439 | 490 19 | .096 | \$205 31 | .040 | 44,324 09 | 8.695 | 12 |
| 13 | Lovell, | 11,252 69 | 1.617 | 20,391 37 | 2.931 | — | — | 71,000 92 | 10.204 | 13 |
| 14 | Lynn, | 18,922 65 | 2.193 | — | — | — | — | 109,562 37 | 12.700 | 14 |
| 15 | Malden, | 3,183 58 | .377 | — | — | — | — | 69,331 92 | 8.207 | 15 |
| 16 | New Bedford, | 6,742 54 | 1.087 | 24,729 80 | 3.989 | — | — | 76,252 94 | 12.299 | 16 |
| 17 | Newton, | 7,432 99 | 1.259 | 7,990 13 | 1.354 | 3,061 06 | .494 | 74,102 21 | 12.556 | 17 |
| 18 | North Adams, | 915 90 | .854 | — | — | — | — | 9,563 62 | 8.911 | 18 |
| 19 | Pittsfield, | 4,599 31 | 2.118 | — | — | — | — | 20,528 51 | 9.452 | 19 |
| 20 | Salem, | 6,731 04 | 3.177 | — | — | — | — | 18,544 21 | 8.753 | 20 |
| 21 | Springfield, | 8,235 78 | .836 | 2,471 04 | .251 | — | — | 107,404 16 | 10.905 | 21 |
| 22 | Suburban (Revere), | 1,725 51 | .842 | — | — | — | — | 25,570 94 | 12.474 | 22 |
| 23 | Taunton, | 1,459 55 | .905 | — | — | — | — | 15,811 32 | 9.801 | 23 |
| 24 | West Boston, | — | — | — | — | — | — | 75,805 44 | 7.736 | 24 |
| 25 | Worcester, | 24,229 24 | 2.513 | — | — | — | — | 75,831 38 | 7.863 | 25 |

¹ Municipal plant.

2. OPERATING EXPENSES — *Concluded.*
(c) Office and Other Operating Expenses.

| No. of Company. | COMPANY. | OFFICE EXPENSES. | | TAXES. | | MISCELLANEOUS EXPENSES. | | TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS. | | No. of Company. |
|-----------------|-----------------------|------------------|---------------------|------------|---------------------|-------------------------|---------------------|---|---------------------|-----------------|
| | | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | |
| 1 | Arlington, . | \$20,227 32 | 18.790 | \$7,787 88 | 7.235 | \$2,322 31 | 2.157 | \$76,855 34 | 71.394 | 1 |
| 2 | Boston, . | 326,686 95 | 5.178 | 473,237 16 | 7.502 | 47,822 11 | .758 | 3,056,932 73 | 48.457 | 2 |
| 3 | Brockton, . | 38,112 06 | 10.509 | 36,452 35 | 10.051 | 6,846 90 | 1.888 | 290,509 02 | 80.106 | 3 |
| 4 | Cambridge, . | 58,756 85 | 6.165 | 91,220 82 | 9.571 | 24,622 12 | 2.583 | 538,944 39 | 56.547 | 4 |
| 5 | Charlestown, . | 16,512 21 | 5.262 | 24,384 46 | 7.771 | 3,008 04 | .959 | 145,539 57 | 46.383 | 5 |
| 6 | Citizens' (Quincy), . | 13,561 81 | 9.377 | 15,912 00 | 11.003 | 1,573 39 | 1.088 | 122,367 79 | 84.614 | 6 |
| 7 | East Boston, . | 50,526 42 | 10.107 | 29,832 98 | 5.968 | 5,083 62 | 1.017 | 328,306 29 | 65.676 | 7 |
| 8 | Fall River, . | 49,389 05 | 7.560 | 69,779 78 | 10.681 | 8,864 16 | 1.357 | 340,273 40 | 52.087 | 8 |
| 9 | Fitchburg, . | 19,507 19 | 13.511 | 14,839 85 | 10.279 | 2,912 44 | 2.017 | 115,593 35 | 80.065 | 9 |
| 10 | Haverhill, . | 37,026 14 | 11.795 | 22,839 02 | 7.276 | 5,807 99 | 1.850 | 188,374 47 | 60.010 | 10 |
| 11 | Holyoke, 1 | 12,894 25 | 5.952 | — | — | 2,678 26 | 1.236 | 142,650 80 | 65.848 | 11 |
| 12 | Lawrence, . | 42,656 27 | 8.367 | 52,101 49 | 10.220 | 9,502 32 | 1.864 | 339,534 23 | 66.603 | 12 |
| 13 | Lowell, . | 28,732 33 | 4.129 | 53,666 37 | 7.713 | 7,959 21 | 1.144 | 398,550 53 | 57.278 | 13 |
| 14 | Lynn, . | 32,874 84 | 3.811 | 51,447 36 | 5.964 | 16,699 37 | 1.936 | 455,151 06 | 52.760 | 14 |
| 15 | Malden, . | 52,699 71 | 6.238 | 70,663 52 | 8.364 | 9,799 64 | 1.160 | 448,138 69 | 53.045 | 15 |
| 16 | New Bedford, . | 32,580 38 | 5.255 | 47,625 18 | 7.682 | 8,840 19 | 1.426 | 359,660 38 | 58.012 | 16 |
| 17 | Newton, . | 41,805 11 | 7.083 | 26,480 73 | 4.487 | 3,834 66 | .650 | 426,116 19 | 72.201 | 17 |
| 18 | North Adams, . | 12,000 40 | 11.182 | 4,960 23 | 4.622 | 1,290 00 | 1.202 | 64,381 60 | 59.991 | 18 |
| 19 | Pittsfield, . | 24,407 74 | 11.239 | 13,720 79 | 6.318 | 4,198 00 | 1.933 | 151,718 49 | 69.859 | 19 |
| 20 | Salem, . | 19,699 55 | 9.298 | 25,260 36 | 11.923 | 2,876 70 | 1.358 | 142,776 64 | 67.392 | 20 |
| 21 | Springfield, . | 71,452 99 | 7.255 | 83,606 16 | 8.489 | 13,517 65 | 1.373 | 561,189 30 | 56.981 | 21 |
| 22 | Suburban (Revere), . | 16,050 60 | 7.830 | 14,664 97 | 7.154 | 2,065 41 | 1.007 | 152,912 52 | 74.593 | 22 |
| 23 | Taunton, . | 9,003 81 | 5.581 | 12,116 90 | 7.511 | 1,450 25 | .899 | 94,152 08 | 58.362 | 23 |
| 24 | West Boston, . | 3,087 24 | 2.822 | 2,869 51 | 2.623 | 1,162 61 | 1.063 | 47,584 09 | 43.495 | 24 |
| 25 | Worcester, . | 34,685 54 | 3.597 | 69,991 81 | 7.258 | 13,494 98 | 1.399 | 543,530 06 | 56.362 | 25 |

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

| No. of Company. | COMPANY. | BALANCE FROM YEAR'S OPERATION. | | INTEREST. | | No. of Company. |
|-----------------|-----------------------|--------------------------------|---------------------|-------------|---------------------|-----------------|
| | | Amount. | Per M sold (Cents). | Amount. | Per M sold (Cents). | |
| 1 | Arlington, | \$48,537 13 | 45.088 | \$10,629 82 | 15.448 | 1 |
| 2 | Boston, | 1,601,626 16 | 25.388 | 141,575 73 | 2.244 | 2 |
| 3 | Brockton, | 109,701 12 | 30.250 | 17,574 32 | 4.846 | 3 |
| 4 | Cambridge, | 241,441 85 | 25.332 | 18,350 02 | 1.925 | 4 |
| 5 | Charlestown, | 158,990 16 | - | 5,438 53 | - | 5 |
| 6 | Citizens' (Quincy), | 40,561 69 | 28.047 | 3,880 71 | 2.683 | 6 |
| 7 | East Boston, | 70,705 66 | 14.144 | 10,941 97 | 2.189 | 7 |
| 8 | Fall River, | 192,698 80 | 29.497 | 342 30 | .052 | 8 |
| 9 | Fitchburg, | 128,684 19 | - | 13,969 84 | - | 9 |
| 10 | Haverhill, | 80,829 57 | 25.750 | 609 79 | .194 | 10 |
| 11 | Holyoke, ¹ | 245,798 09 | - | 40,519 45 | - | 11 |
| 12 | Lawrence, | 272,340 95 | - | 35,717 21 | - | 12 |
| 13 | Lowell, | 228,886 12 | 32.894 | 23,938 69 | 3.440 | 13 |
| 14 | Lynn, | 468,808 21 | - | 683 76 | - | 14 |
| 15 | Malden, | 236,120 64 | - | 18,554 04 | - | 15 |
| 16 | New Bedford, | 358,614 16 | 27.949 | 44,882 43 | 2.196 | 16 |
| 17 | Newton, | 97,575 78 | 16.533 | 16,665 29 | 2.824 | 17 |
| 18 | North Adams, | 95,510 13 | - | 9,718 03 | - | 18 |
| 19 | Pittsfield, | 53,154 41 | 24.475 | 6,645 34 | 3.060 | 19 |
| 20 | Salem, | 74,561 87 | 35.194 | 16,856 60 | 7.956 | 20 |
| 21 | Springfield, | 281,927 19 | 28.626 | 17,236 95 | 1.750 | 21 |
| 22 | Suburban (Revere), | 117,458 93 | - | 5,457 02 | - | 22 |
| 23 | Taunton, | 66,391 25 | 41.154 | 2,908 75 | 1.803 | 23 |
| 24 | West Boston, | 18,111 58 | 16.555 | 2,603 43 | 2.380 | 24 |
| 25 | Worcester, | 226,651 16 | 23.503 | 63,261 12 | 6.560 | 25 |

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

| No. of Company. | COMPANY. | DIVIDENDS. | | | MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION. | | BALANCE. | | No. of Company. |
|-----------------|-----------------------|--------------|----------------|---------------------|---|---------------------|------------------------|------------------------|-----------------|
| | | Amount. | Rate Per Cent. | Per M sold (Cents). | Amount. | Per M sold (Cents). | Amount, 1916. | Amount, 1915. | |
| 1 | Arlington, . | \$22,500 00 | 5 | 20.901 | \$5,815 30 | 5.402 | \$3,592 01 | \$112 35 ¹ | 1 |
| 2 | Boston, . | 1,285,591 00 | 8½ | 20.379 | 151,946 85 | 2.409 | 22,512 58 | 62,196 77 | 2 |
| 3 | Brockton, . | 92,220 00 | 6 | 25.429 | 25,152 37 | 6.936 | 25,245 57 ¹ | 2,325 67 ¹ | 3 |
| 4 | Cambridge, . | 195,000 00 | 12½ | 20.460 | 24,628 25 | 2.584 | 3,463 58 | 9,701 93 | 4 |
| 5 | Charlestown, . | 90,000 00 | 15 | — | 51,551 63 | — | 12,000 00 | 18 96 | 5 |
| 6 | Citizens' (Quincy), . | 37,150 00 | 5 | 25.688 | 1,537 67 | 1.063 | 2,006 69 ¹ | 1,013 18 ¹ | 6 |
| 7 | East Boston, . | 57,500 00 | 10 | 11.502 | 1,913 17 | .383 | 350 52 | 12,637 91 ¹ | 7 |
| 8 | Fall River, . | 134,838 00 | 12 | 20.640 | 60,871 91 | 9.318 | 3,353 41 ¹ | 47,407 67 | 8 |
| 9 | Fitchburg, . | 88,800 00 | 10 | — | 21,985 46 | — | 3,928 89 | 8,736 94 | 9 |
| 10 | Haverhill, . | 52,652 77 | 9 | 16.774 | — | — | 27,567 01 | 59,263 67 ¹ | 10 |
| 11 | Holyoke, ² | — | — | — | 63,597 84 | — | 141,680 80 | 88,973 56 | 11 |
| 12 | Lawrence, . | 200,000 00 | 8 | — | 4,475 75 | — | 32,147 99 | 28,115 45 | 12 |
| 13 | Lowell, . | 120,000 00 | 12 | 17.246 | 78,048 74 | 11.217 | 6,898 69 | 8,511 72 | 13 |
| 14 | Lynn, . | 307,300 00 | 20 | — | 115,222 07 | — | 45,602 38 | 14,887 55 | 14 |
| 15 | Malden, . | 166,840 00 | 8 | 19.749 | 37,249 32 | 4.409 | 13,477 28 | 9,823 12 | 15 |
| 16 | New Bedford, . | 214,650 00 | 15 | — | 86,073 80 | — | 13,007 93 | 23,336 54 | 16 |
| 17 | Newton, . | 67,200 00 | 12 | 11.386 | 5,869 29 | .994 | 7,841 20 | 1,624 53 ¹ | 17 |
| 18 | North Adams, . | 72,000 00 | 18 | — | 15,227 59 | — | 1,435 49 ¹ | 12,175 60 ¹ | 18 |
| 19 | Pittsfield, . | 31,680 00 | 8 | 14.587 | 13,389 54 | 6.165 | 1,439 53 | 395 72 | 19 |
| 20 | Salem, . | 39,968 00 | 8 | 18.865 | 15,223 33 | 7.186 | 2,513 94 | 21,084 90 ¹ | 20 |
| 21 | Springfield, . | 213,264 00 | 12 | 21.654 | 46,995 75 | 4.772 | 4,430 49 | 20,015 36 | 21 |
| 22 | Suburban (Revere), . | 83,450 00 | 10 | — | 23,836 70 | — | 4,715 21 | 10,449 21 | 22 |
| 23 | Taunton, . | 33,000 00 | 10 | 20.456 | 14,486 30 | 8.979 | 15,996 20 | 10,907 33 | 23 |
| 24 | West Boston, . | 10,087 50 | 6 | 9.221 | 4,500 00 | 4.113 | 920 65 | 1,535 31 | 24 |
| 25 | Worcester, . | 147,000 00 | 10½ | 15.243 | 6,114 81 | .634 | 10,275 23 | 51,493 27 ¹ | 25 |

¹ Deficit.² Municipal plant.

APPENDIX F.—ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1916.*

| COMPANY. | Capital Stock. | STOCK- HOLDERS. | | Value at Par of Stock held in Massachu- setts. | DIVIDENDS. | |
|-------------------------------|-------------------|--------------------|-------------------------------|---|--------------|----------------------------------|
| | | Whole Number. | Resident in Massachusetts. | | Amount. | Rate Per Cent. |
| Abington and Rockland, . . . | \$283,500 | 151 | 145 | \$275,800 | \$22,680 00 | 8 |
| Agawam, | 125,000 | 6 | 6 | 125,000 | — | 1 — |
| Amesbury, | 235,000 | 226 | 219 | 229,400 | 18,800 00 | 8 |
| Attleboro, | 275,000 | 41 | 41 | 275,000 | 33,000 00 | 12 |
| Ayer, | 30,000 | 6 | 4 | 29,800 | 3,300 00 | 11 |
| Block Plant (Boston), . . . | 9,500 | 3 | 3 | 9,500 | — | 1 — |
| Buzzards Bay, | 11,000 | 4 | 4 | 11,000 | — | 1 — |
| Cambridge, | 1,000,000 | 153 | 140 | 980,500 | 117,000 00 | 2 ¹ / ₂ 12 |
| Central Mass. (Palmer), . . . | 280,000 | 6 | 6 | 280,000 | 25,200 00 | 9 |
| Charlemont, | 3,000 | 3 | 3 | 3,000 | — | 1 — |
| Chester, | 5,000 | 4 | 4 | 5,000 | 300 00 | 6 |
| Connecticut River, | — | — | — | — | 59,750 00 | 3 ⁵ / ₈ |
| Deerfield River (Conway), . . | 4,700 | 5 | 5 | 4,700 | — | 1 — |
| Eastern Massachusetts, . . . | 125,000 | 1 | 1 | 125,000 | — | 1 — |
| Edison (Boston), | 22,518,200 | 5,539 | 4,842 | 20,291,900 | 2,702,184 00 | 12 |
| Fall River, | 1,400,000 | 440 | 406 | 1,304,500 | 111,442 00 | 8 |
| Franklin, | 40,000 | 19 | 19 | 40,000 | 2,800 00 | 7 |
| Gardner, | 282,600 | 171 | 164 | 277,300 | 18,165 50 | 4 — |
| Gloucester, | 314,200 | 110 | 104 | 288,600 | 31,420 00 | 10 |
| Great Barrington, | 125,000 | 5 | 5 | 125,000 | 12,500 00 | 10 |
| Greenfield, | 1,000,000 | 327 | 307 | 974,000 | 48,750 00 | 6 ⁶ / ₈ |
| Harvard, | 12,000 | 5 | 3 | 11,800 | — | 1 — |
| Haverhill, | 770,700 | 273 | 237 | 566,700 | 77,070 00 | 10 |
| Huntington, | 5,000 | 4 | 4 | 5,000 | 300 00 | 6 |
| Lee, | 30,000 | 38 | 31 | 26,300 | 1,500 00 | 5 |
| Lenox, | 40,000 | 6 | 6 | 40,000 | 3,000 00 | 7 ¹ / ₂ |
| Leominster, | 220,000 | 5 | 3 | 219,800 | 24,200 00 | 11 |
| Lowell, | 1,176,400 | 483 | 445 | 1,132,800 | 94,112 00 | 8 |
| Ludlow, | 21,000 | 6 | 6 | 21,000 | — | 1 — |

¹ No dividend declared.² Three per cent. on \$900,000; 9 per cent. on \$1,000,000.³ Declared previous to consolidation with New England Power Company.⁴ Four per cent. and 2½ per cent., respectively, on \$141,300 common and \$141,300 preferred stock; 4 per cent. on \$138,062.50 common and 2½ per cent. on \$138,340 preferred stock.⁵ Four and one-half per cent. on \$750,000; 1½ per cent. on \$1,000,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

| COMPANY. | Capital Stock. | STOCK-HOLDERS. | | Value at Par of Stock held in Massachusetts. | DIVIDENDS. | |
|--|----------------------|----------------|----------------------------|--|--------------------------|----------------------------|
| | | Whole Number. | Resident in Massachusetts. | | Amount. | Rate Per Cent. |
| Malden, | \$1,068,000 | 43 | 42 | \$1,062,700 | \$128,160 00 | 12 |
| Manchester, | 205,800 | 39 | 36 | 185,900 | 20,580 00 | 10 |
| Marlborough, | 327,500 | 94 | 91 | 322,900 | 32,750 00 | 10 |
| Milford, | 40,000 | 6 | 4 | 39,800 | 4,000 00 | 10 |
| Mill River (Williamsburg), | 15,000 | 6 | 4 | 14,800 | 900 00 | 6 |
| New England, | 6,914,000 | 1,404 | 903 | 5,807,200 | 338,710 00 | 1— |
| Northampton, | 117,400 | 5 | 3 | 117,200 | 43,438 00 | 37 |
| North Brookfield, ² | 60,000 | 1 | 1 | 60,000 | 3,600 00 | 6 |
| Norton, | 5,000 | 4 | 4 | 5,000 | — | 3— |
| Pittsfield, | 375,000 | 131 | 115 | 350,900 | 37,500 00 | 10 |
| Plymouth, | 270,000 | 7 | 7 | 270,000 | 23,148 00 | ⁴ 10 |
| Provincetown Associates, | — | — | — | — | 2,000 00 | ⁵ 4 |
| Provincetown, | 60,000 | 4 | 4 | 60,000 | 2,400 00 | 4 |
| Quincy, | 300,000 | 100 | 97 | 293,600 | 54,000 00 | 18 |
| Randolph Associates, | — | — | — | — | 2,800 00 | ⁶ 7 |
| Randolph, | 100,000 | 3 | 3 | 100,000 | — | ³ — |
| Salem, | ⁷ 795,000 | 13 | 12 | 794,500 | 64,500 00 | ⁸ 10 |
| Seekonk, | 5,000 | 4 | — | — | — | ³ — |
| Shirley, | ⁷ 26,000 | 32 | 32 | 26,000 | 904 17 | ⁹ — |
| Stockbridge, | 40,000 | 25 | 25 | 40,000 | 2,400 00 | 6 |
| Sunderland, | 11,000 | 3 | 3 | 11,000 | — | ³ — |
| Turners Falls, | 2,950,000 | 452 | 429 | 2,721,800 | 177,000 00 | 6 |
| Tyngsboro, | ¹⁰ 7,500 | 4 | 4 | 7,500 | — | ³ — |
| Union (Franklin), | 272,800 | 4 | 4 | 272,800 | 20,460 00 | ⁷ $\frac{1}{2}$ |
| United (Springfield), | 2,000,000 | 387 | 337 | 1,787,400 | ¹¹ 200,000 00 | 10 |
| Ware, | 132,000 | 6 | 6 | 132,000 | 9,240 00 | 7 |
| Westborough, | 36,500 | 20 | 18 | 36,200 | 3,650 00 | 10 |
| Weymouth, | 300,000 | 194 | 189 | 296,500 | 30,000 00 | 10 |
| Winchendon, | 12,000 | 3 | 3 | 12,000 | — | ³ — |
| Worcester, | 1,400,000 | 331 | 302 | 1,311,600 | 308,000 00 | 22 |
| Worcester Suburban, | 800,000 | 510 | 493 | 771,500 | 76,000 00 | ¹² 10 |

¹ Three and one-half per cent. on \$2,500,000 common stock; $2\frac{1}{2}$ per cent. on \$3,500,000; $4\frac{1}{2}$ per cent. on \$2,500,000 preferred stock; $1\frac{1}{2}$ per cent. on \$3,414,000 preferred.

² Unincorporated.

³ No dividend declared.

⁴ Four per cent. on \$180,000; 2 per cent. on \$257,400; 4 per cent. on \$270,000.

⁵ On par value of \$50,000.

⁶ On \$40,000.

⁷ Par value, \$50.

⁸ Five per cent. on \$495,000; 5 per cent. on \$795,000.

⁹ Four per cent. on \$6,500 preferred for twelve months, on \$6,500 common for five and a half months; 6 per cent. on \$6,200 preferred for twelve months; 6 per cent. on \$6,800 preferred for four and a half months.

¹⁰ Par value, \$25.

¹¹ Also \$250,000 of Indian Orchard stock.

¹² Two and one-half per cent. on \$700,000; $2\frac{1}{2}$ per cent. on \$740,000; 5 per cent. on \$800,000.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants: —

| COMPANY. | Value of Property Assessed locally. | Taxes. |
|--------------------------------------|---|----------------|
| Abington and Rockland, | \$343,565 | \$11,268 33 |
| Adams, | — ¹ | 1,926 42 |
| Agawam, | 123,900 | 2,271 07 |
| American Woolen (Maynard), | 16,000 | 289 78 |
| Amesbury, | 171,575 | 7,084 32 |
| Amherst, | — ¹ | 5,165 84 |
| Athol, | — ¹ | 12,380 05 |
| Attleboro, | 341,450 | 13,446 37 |
| Ayer, | 32,175 | 616 31 |
| Beverly, | — ¹ | 18,465 91 |
| Blackstone, | — ¹ | 450 89 |
| Block Plant (Boston), | — | 208 07 |
| Buzzards Bay, | 120,850 | 1,172 28 |
| Cambridge, | 1,796,700 | 59,228 95 |
| Central Mass. (Palmer), | 262,000 | 8,299 68 |
| Central Mass. Power. | 99,820 | — ² |
| Charlemont, | 2,000 | 78 40 |
| Charlestown, | — ¹ | 5,336 72 |
| Chester, | 4,300 | 86 15 |
| Citizens' (Nantucket), | — ¹ | 749 49 |
| Clinton, | — ¹ | 3,738 17 |
| Connecticut River, | — | 24,100 00 |
| Deerfield River (Conway), | 4,700 | 99 99 |
| Easthampton, | — ¹ | 10,061 27 |
| Edison (Boston), | 32,458,562 | 954,760 24 |
| Edison (Brockton), | 1,529,191 | 55,292 20 |
| Fall River, | 2,152,675 | 54,171 67 |
| Fitchburg, | — ¹ | 24,171 12 |
| Franklin County, | 74,350 | — ³ |
| Franklin (Turners Falls), | 64,700 | 1,233 17 |
| Gardner, | 233,090 | 6,600 00 |
| Gloucester, | 443,100 | 10,451 20 |
| Great Barrington, | 90,500 | 4,367 68 |
| Greenfield, | 1,122,627 | 20,419 48 |
| Harvard, | 15,375 | 162 45 |
| Haverhill, | 1,069,925 | 28,833 98 |
| Holyoke Water Power, | 120,730 | 2,463 97 |
| Huntington, | 4,000 | 124 23 |
| Lawrence, | — ¹ | 31,363 44 |
| Lee, | 17,080 | 703 29 |
| Lenox, | 61,000 | 1,356 78 |
| Leominster, | 283,055 | 6,439 14 |
| Lowell, | 1,253,550 | 49,156 64 |
| Ludlow, | 31,923 | 639 98 |
| Lynn, | — ¹ | 49,686 53 |

¹ Included in assessed value of gas property.² Plant leased; operated by Central Massachusetts Electric Company.³ Plant leased; operated by Athol Gas and Electric Company.

TABLE 2 — *Concluded.*

| COMPANY. | Value of Property Assessed locally. | Taxes. |
|---|---|----------------|
| Malden, | \$1,754,550 | \$50,507 01 |
| Manchester, | 123,000 | 2,674 62 |
| Marlborough, | 519,620 | 15,504 38 |
| Milford, | 117,450 | 1,856 87 |
| Mill River (Williamsburg), | 20,000 | 434 19 |
| Nashua River (East Pepperell), | — | 225 15 |
| New Bedford, | — ¹ | 47,625 17 |
| Newburyport, | — ¹ | 6,804 67 |
| New England, | 12,114,352 | 34,000 00 |
| North Adams, | — ¹ | 9,954 94 |
| Northampton, | 265,000 | 5,766 64 |
| North Brookfield, | 23,400 | 389 03 |
| North Dana, | — | 68 00 |
| Norton, | 1,000 | 85 10 |
| Parsons, D. C. (Pepperell), | — | 150 00 |
| Pittsfield, | 563,200 | 15,786 28 |
| Plymouth, | 281,100 | 5,569 77 |
| Provincetown Associates, | — | 605 71 |
| Provincetown, | 35,786 | 304 38 |
| Quincy, | 661,400 | 22,608 05 |
| Randolph and Holbrook Associates, | — | 715 99 |
| Randolph, | 41,000 | 142 32 |
| Salem, | 1,069,600 | 23,618 02 |
| Seekonk, | 4,500 | 83 95 |
| Shirley, | 33,579 | 524 02 |
| Southeastern Mass. (Marion), | — ¹ | 1,977 53 |
| Spencer, | — ¹ | 166 49 |
| Stockbridge, | 33,000 | 873 09 |
| Suburban (Revere), | — ¹ | 20,244 67 |
| Sunderland, | 5,000 | 183 02 |
| Turners Falls, | 3,742,251 | 38,325 45 |
| Tyngsboro, | 4,000 | 66 50 |
| Union (Franklin), | 213,800 | 5,569 31 |
| United (Springfield), | 3,791,260 | 90,019 89 |
| Vineyard Lighting (Oak Bluffs), | — ¹ | 1,435 88 |
| Ware, | 55,160 | 3,418 48 |
| Webster, | — ¹ | 5,748 04 |
| Westborough, | 30,363 | — ² |
| Weymouth, | 400,640 | 8,758 14 |
| Williamstown, | — ¹ | 1,292 19 |
| Winchendon, | 30,000 | 1,176 07 |
| Worcester, | 2,641,300 | 75,353 30 |
| Worcester Suburban, | 695,100 | 17,463 39 |
| | \$73,614,879 | \$2,006,997 35 |

¹ Included in assessed value of gas property.² Plant leased; operated by Marlborough Electric Company.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos installed, as reported by the Different Companies on June 30 last.*

| COMPANY. | Boilers (Total Rated Horse Power). | Engines (Total Rated Horse Power). | Water Wheels (Total Rated Horse Power). | Steam Turbines (Total Rated Kilowatts). | Dynamos (Total Reported Capacity in Kilowatts). |
|---|--|--|--|---|--|
| Abington and Rockland, | 500 | 725 | — | — | 600 |
| Adams, | — ¹ | — | — | — | — |
| Agawam, | — ¹ | — | — | — | — |
| American Woolen (May- nard), | — ¹ | — | — | — | — |
| Amesbury, | 500 ² | 1,320 | — | 500 | 1,470 ³ |
| Amherst, | — ¹ | — | — | — | — |
| Athol, | 1,070 | 850 | 2,200 | 625 | 2,675 |
| Attleboro, | 1,857 | 1,350 | — | 3,000 | 3,839 |
| Ayer, | 125 ^{1, 4} | 225 ⁴ | — | — | 165 ⁴ |
| Barnes, A. W., Co. (Boston), | 270 | 475 | — | — | 300 |
| Beverly, | 1,129 | — | — | 1,500 | 1,500 |
| Blackstone, | — ¹ | — | — | — | — |
| Block Plant (Boston), | 278 | 369 | — | — | 277 |
| Buzzards Bay, | 410 | 1,550 ⁵ | — | — | 1,014 |
| Cambridge, | 3,200 | 6,833 | — | 2,000 | 14,412 |
| Central Mass. (Palmer), | — ¹ | — | — | — | — |
| Central Mass. Power, | 814 ⁶ | 1,300 ⁶ | 1,200 ⁶ | 1,000 ⁶ | 3,525 ⁶ |
| Charlemont, | 60 | 35 | 100 ⁷ | — | 80 |
| Charlestown, | — ¹ | — | — | — | — |
| Chester, | — | 40 ⁸ | 52 | — | 30 |
| Citizens' (Nantucket), | 240 | 199 ⁹ | — | 100 | 345 ¹⁰ |
| Clinton, | 400 ⁴ | 750 ⁴ | — | — | 250 ⁴ |
| Deerfield River (Conway), | — ¹ | — | — | — | — |
| Easthampton, | 2,025 | — | — | 3,300 | 3,875 |
| Edison (Boston), | 40,136 | 31,200 | — | 129,400 | 116,400 |
| Edison (Brockton), | 3,300 | — | — | 9,000 | 10,650 |
| Fall River, | 2,800 | — | — | 10,000 | 12,500 |
| Fitchburg, | 2,250 | 3,100 | 500 | 2,500 | 5,500 |
| Franklin County, | — | — | 435 | — | — |
| Franklin (Turners Falls), | — ¹ | — | — | — | — |
| Gardner, | — | 675 ¹¹ | — | — | 500 |
| Gloucester, | 1,000 | 2,320 ¹² | — | — | 2,400 |
| Great Barrington, | 150 | 150 | 339 | — | 400 |
| Greenfield, | 2,070 | — | 4,200 | 2,750 | 6,867 |
| Harvard, | — ¹ | — | — | — | — |
| Haverhill, | 2,575 | 500 | — | 4,500 | 6,187 |
| Holyoke, | 1,000 | — | 2,085 | 1,750 ¹³ | 2,950 |
| Huntington, | 125 | 80 | — | — | 45 |

¹ All current purchased.² 150 horse power not in use.³ 180 k. v. a. not in use.⁴ Not in use.⁵ Includes gasoline engines, 60 horse power, 48 of which not in use.⁶ Operated by Central Mass. Electric Company.⁷ Leased.⁸ Gasoline engines.⁹ Includes gasoline engine, 114-horse power.¹⁰ Includes 220 horse power not in regular use.¹¹ Petroleum engines.¹² Includes 670 horse power not in use.¹³ K. v. a.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc. — Continued.*

| COMPANY. | Boilers (Total Rated Horse Power). | Engines (Total Rated Horse Power). | Water Wheels (Total Rated Horse Power). | Steam Turbines (Total Rated— Kilowatts). | Dynamos (Total Reported Capacity in Kilowatts). |
|---|--|--|--|--|--|
| Lawrence, | 5,996 | 575 | 3,175 | 9,500 | 12,283 |
| Lee, | 350 ¹ | 300 ¹ | 120 | — | 180 |
| Lenox, | — ² | — | — | — | — |
| Leominster, | 900 | 675 | — | 500 | 925 |
| Lowell, | 3,528 | 3,850 | — | 8,250 | 11,200 |
| Ludlow, | — ² | — | — | — | — |
| Lynn, | 3,900 | 3,700 | — | 7,075 | 12,738 |
| Malden, | 2,510 | 2,164 | — | 1,500 | 3,400 |
| Manchester, | — ² | — | — | — | — |
| Marlborough, | 835 | 1,761 | — | — | 1,100 |
| Milford, | — ² | — | — | 100 | 365 |
| Mill River (Williamsburg), | — ² | — | — | — | — |
| New Bedford, | 3,416 | — | — | 9,400 ³ | 13,850 |
| Newburyport, | 600 | 1,350 | — | — | 900 |
| New England Power, | 2,850 ⁴ | — | 22,500 | 8,100 ⁴ | 36,530 |
| North Adams, | 1,560 | — | 7 | 2,000 | 2,000 |
| Northampton, | 1,200 ⁵ | 775 | — | 500 | 1,195 |
| North Brookfield, | — ² | — | — | — | — |
| Norton, | — ⁶ | — | — | — | 50 |
| North Dana, | 150 | 60 | 75 | — | 120 |
| Parsons, D. C. (Pepperell), | — ² | — | — | — | — |
| Pittsfield, | 2,090 | 1,450 ⁷ | — | 1,750 | 3,450 |
| Plymouth, | 1,000 | 1,000 | — | 1,000 | 720 |
| Provincetown, | — | 120 ⁸ | — | 125 | 90 |
| Quincy, | 1,000 | 1,450 | — | 1,500 | 2,600 |
| Randolph, | 250 ² | 570 | — | — | 500 |
| Salem, | 4,400 | 3,035 | — | 8,750 | 13,437 |
| Seekonk, | — ² | — | — | — | — |
| Shirley, | 167 ^{1, 2} | 78 ¹ | — | — | — |
| Southeastern Mass. (Marion), | — | 80 ^{2, 9} | — | — | 275 ¹ |
| Spencer, | 150 ¹ | 100 ¹ | — | — | 50 ¹ |
| Stockbridge, | — ² | — | — | — | — |
| Suburban, | 1,208 | 1,300 | — | 500 | 1,400 |
| Sunderland, | — ² | — | — | — | — |
| Turners Falls Power, | — | — | 35,945 | — | 28,050 |
| Tyngsboro, | — ⁶ | — | — | — | — |
| Union (Franklin), | 350 | 275 | — | — | 250 |
| United (Springfield), | 9,300 | — | 2,835 | 13,600 | 2,950 |
| Vineyard Lighting (Oak Bluffs), | 850 ¹⁰ | 920 ¹¹ | — | — | 712 ¹² |

¹ Not in use.² All current purchased.³ Includes 1,000 kilowatts not in use.⁴ For auxiliary purposes only.⁵ Includes 600 horse power not in use.⁶ Power purchased.⁷ Includes petroleum engines, 450 horse power.⁸ Petroleum engines.⁹ Gasoline engines.¹⁰ 325 horse power not in use.¹¹ 290 horse power not in use.¹² 250 kilowatts not in use.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc. — Concluded.*

| COMPANY. | Boilers (Total Rated Horse Power). | Engines (Total Rated Horse Power). | Water Wheels (Total Rated Horse Power). | Steam Turbines (Total Rated Kilowatts). | Dynamos (Total Reported Capacity in Kilowatts). |
|-------------------------------|--|--|--|---|--|
| Ware, | 250 ^{1, 2} | 350 ^{1, 2} | — | — | 250 ^{1, 2} |
| Webster, | 2,240 | 150 | — | 3,000 | 3,575 |
| Westborough, | 100 | 195 | — | — | 150 |
| Weymouth, | 1,138 | 1,050 ³ | 400 | 2,250 | 3,405 |
| Williamstown, | — ¹ | — | — | — | — |
| Winchendon, | — | — | 620 | — | 525 |
| Worcester, | 8,500 | — | — | 20,000 ⁴ | 25,450 ⁴ |
| Worcester Suburban, | 2,950 | 350 ² | — | 6,600 | 7,565 |

¹ All current purchased.² Not in use.³ 250 horse power not in use.⁴ 1,500 kilowatts not in use.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire, the length of underground conduit, the length of wire in the same, the number of poles set (including therein all poles owned jointly, or to which the company has right of attaching wires) and the length of streets with overhead wires of each company on June 30 last: —

| COMPANY. | Total Length of Wire (Feet). | Length of Underground Conduit (Feet). | Length of Wires in Conduit (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Street with Overhead Wires (Feet). |
|--------------------------------------|------------------------------|---------------------------------------|------------------------------------|---------------------------------|--------------------------------|--|
| Abington and Rockland, . | 3,867,545 | 12,941 | 12,941 | 6,482 | 826 | 877,842 |
| Adams, | 613,505 | — | — | ¹ 1,270 | ² 280 | 142,180 |
| Agawam, | 1,038,255 | — | — | 2,446 | 271 | 156,580 |
| American Woolen (Maynard), | 686,009 | — | — | 1,408 | 89 | 209,568 |
| Amesbury, | 1,367,272 | — | — | 2,373 | 141 | 346,050 |
| Amherst, | 2,104,655 | — | — | 7,024 | 369 | 466,329 |
| Athol, | 1,746,594 | — | — | 2,487 | 81 | 565,147 |
| Attleboro, | 1,404,681 | — | — | 2,768 | 125 | 314,689 |
| Ayer, | 257,930 | — | — | 561 | 49 | 62,125 |
| Beverly, | 2,907,775 | 68,974 | 478,555 | 4,629 | — | 544,478 |
| Blackstone, | 380,095 | — | — | 879 | 19 | 98,540 |
| Block Plant (Boston), | 44,803 | — | — | — | — | — |
| Buzzards Bay, | 2,455,132 | — | — | 3,741 | 1,098 | 451,397 |
| Cambridge, | 4,842,347 | 118,463 | 434,889 | 3,464 | 300 | 343,092 |
| Central Mass. (Palmer), | 4,779,127 | — | — | 6,193 | 1,320 | 958,080 |
| Charlemont, | 20,040 | — | — | 41 | — | 10,810 |
| Charlestown, | 353,027 | 25,629 | 148,099 | 439 | 90 | 36,005 |
| Chester, | 61,165 | — | — | 118 | 4 | 15,000 |
| Citizens' (Nantucket), | 254,732 | — | — | 781 | — | 78,550 |
| Clinton, | 1,301,204 | — | — | 2,506 | 381 | 225,128 |
| Deerfield River (Conway), | 127,040 | — | — | 131 | 149 | 20,535 |
| Easthampton, | 1,086,258 | — | — | 2,041 | ³ 197 | 165,274 |
| Edison (Boston), | 59,804,640 | 2,885,104 | 17,102,970 | 41,774 | 5,914 | 6,938,494 |
| Edison (Brockton), | 6,543,499 | 203,542 | 150,831 | 9,747 | 1,145 | 1,636,930 |
| Fall River, | 5,414,390 | 104,135 | 1,430,407 | 8,614 | 364 | 830,700 |
| Fitchburg, | 2,287,989 | 38,107 | 394,284 | 2,706 | ⁴ 627 | 359,457 |
| Franklin (Turners Falls), | 700,182 | — | — | 1,045 | 398 | 117,712 |
| Gardner, | 1,732,265 | — | — | 2,108 | 691 | 324,707 |
| Gloucester, | 1,775,628 | 40,651 | 168,028 | 4,494 | 336 | 92,000 |
| Great Barrington, | 1,534,485 | 185 | 185 | 1,999 | 546 | 333,000 |
| Greenfield, | 3,841,579 | — | 22,000 | 6,139 | ⁵ 815 | 819,078 |
| Harvard, | 416,912 | — | — | 659 | 125 | 71,600 |
| Haverhill, | 2,841,463 | 29,376 | 311,477 | 1,283 | 479 | 448,847 |
| Holyoke Water Power, | 231,000 | — | — | 78 | 90 | 35,420 |
| Huntington, | 35,175 | 245 | 245 | 95 | 5 | 12,846 |
| Lawrence, | 5,623,313 | 180,609 | 54,485 | 8,315 | 390 | 904,328 |
| Lee, | 655,466 | — | — | 1,267 | 95 | 151,977 |
| Lenox, | 140,082 | 123,031 | 123,482 | 35 | 10 | 16,600 |
| Leominster, | 1,313,786 | — | — | 2,750 | 271 | 272,976 |
| Lowell, | 5,259,853 | 56,296 | 395,808 | 4,798 | 286 | 1,022,386 |

¹ Includes eight 75-foot steel towers.⁴ Also one 45-foot and one 55-foot steel towers.² Includes two 45-foot steel towers.⁵ Also two 40-foot steel towers.³ Also two 65-foot steel towers.

TABLE 4. — *Line Statistics* — Concluded.

| COMPANY. | Total Length of Wire (Feet). | Length of Underground Conduit (Feet). | Length of Wires in Conduit (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Street with Overhead Wires (Feet). |
|--|------------------------------|---------------------------------------|------------------------------------|---------------------------------|--------------------------------|--|
| Ludlow, | 325,341 | — | — | 438 | 395 | 45,753 |
| Lynn, | 7,824,360 | 264,209 | 1,234,674 | 13,127 | 379 | 1,412,200 |
| Malden, | 7,803,818 | 118,244 | 880,448 | 8,203 | 1,955 | 1,317,130 |
| Manchester, | 137,137 | 126,400 | 130,162 | 30 | 65 | 2,900 |
| Marlborough, | 3,063,067 | — | — | 4,967 | 453 | 759,871 |
| Milford, | 854,427 | — | — | 1,897 | 202 | 173,700 |
| Mill River (Williamsburg), | 232,233 | — | — | 446 | 52 | 48,600 |
| New Bedford, | 4,998,697 | 78,415 | 493,869 | 7,284 | 1,057 | 741,020 |
| Newburyport, | 557,320 | — | — | 1,398 | 41 | 245,400 |
| New England Power, | 9,656,712 | — | — | 105 | 24,128 | 10,896 |
| North Adams, | 1,195,423 | 200 | 200 | 1,832 | 482 | 240,545 |
| Northampton, | 1,776,591 | 11,120 | 1,708 | 3,040 | 1,613 | 301,100 |
| North Brookfield, | 352,252 | — | — | 627 | 6 | 43,900 |
| Norton, | 752,039 | — | — | 267 | 16 | 48,250 |
| North Dana, | 25,050 | — | — | 165 | — | 3— |
| Parsons, D. C. (Pepperell), | 175,674 | — | — | 563 | — | 68,906 |
| Pittsfield, | 3,935,462 | 8,596 | 54,590 | 6,208 | 1,020 | 660,750 |
| Plymouth, | 2,034,729 | 5,343 | 34,504 | 2,460 | 293 | 751,579 |
| Provincetown, | 255,941 | — | — | 369 | 2 | 67,251 |
| Quincy, | 2,403,000 | — | — | 5,742 | 311 | 576,000 |
| Randolph, | 983,637 | — | — | 1,136 | 47 | 161,615 |
| Salem, | 1,858,516 | 41,341 | 173,529 | 2,706 | 417 | 3,123 |
| Seekonk, | 453,890 | — | — | 706 | — | 215,800 |
| Shirley, | 416,213 | — | — | 522 | 369 | 59,956 |
| Southeastern Massachusetts (Marion), | 1,987,878 | 9,755 | 23,335 | 2,752 | 264 | 425,830 |
| Spencer, | 364,359 | — | — | 1,047 | 32 | 111,890 |
| Stockbridge, | 626,062 | 40,014 | 66,662 | 669 | 672 | 104,567 |
| Suburban (Revere), | 2,988,530 | 16,489 | 65,947 | 2,310 | 886 | 434,521 |
| Sunderland, | 128,871 | — | — | 355 | 43 | 54,200 |
| Turners Falls Power, | 1,840,933 | — | — | 211 | 480 | 9,955 |
| Tyngsboro, | 147,615 | — | — | 445 | 24 | 55,775 |
| Union (Franklin), | 2,519,686 | — | — | 3,622 | 506 | 415,000 |
| United (Springfield), | 7,281,037 | 806,235 | 4,076,196 | 6,618 | 919 | 539,508 |
| Vineyard Lighting (Oak Bluffs), | 692,738 | — | — | 1,460 | 294 | 152,076 |
| Ware, | 741,739 | — | — | 1,111 | 187 | 141,420 |
| Webster, | 3,323,365 | 1,925 | 7,314 | 5,653 | 174 | 3— |
| Westborough, | 525,780 | — | — | 872 | 36 | 96,065 |
| Weymouth, | 2,232,211 | — | — | 2,462 | 233 | 463,822 |
| Williamstown, | 361,020 | — | — | 647 | 189 | 83,475 |
| Winchendon, | 398,503 | 1,839 | 4,142 | 758 | 161 | 104,381 |
| Worcester, | 8,191,551 | 449,442 | 4,942,462 | 9,313 | 3,796 | 821,244 |
| Worcester Suburban, | 4,649,730 | — | — | 6,615 | 1,045 | 741,581 |

¹ Also one hundred and ninety-seven 36 to 75 foot steel towers.² Also 2,330 steel towers.³ Not given.⁴ Also five hundred and sixty-six 25 to 100 foot steel towers.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers of the electric companies and the gas companies supplying electricity (not including the hydroelectric companies) for each kind of commercial lights installed, number of motors and connected load for all customers except in the supply to other companies or municipal plants, June 30, 1916.

| COMPANY. | Number of Customers using Commercial Arc Lights only. | Number of Customers using Commercial Incandescent Lights only. | Number of Customers using both Arc and Incandescent Lights but no Power. | Number of Customers using Electric Power only. | Number of Customers using both Light and Power. | Total Lighting Load in K. W. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|------------------------------|--|--|---|--|---|---------------------------------|-------------------|------------------------------|---|
| Abington and Rockland, | . | . | . | . | 99 | 3,404.23 | 432 | 2,212.95 | 5,617.18 |
| Adams, | 1 | 2,744 | 1 | 31 | 99 | 805.38 | 30 | 197.63 | 1,003.01 |
| Agawam, | 1 | 823 | 1 | 20 | 9 | 151.84 | 27 | 547.94 | 699.78 |
| American Woolen (Maynard), | 1 | 312 | 1 | 7 | 26 | 634.40 | 26 | 21.26 | 655.66 |
| Amesbury, | 1 | 750 | 1 | 67 | 13 | 1,053.08 | 231 | 1,428.59 | 2,481.67 |
| Amherst, | 1 | 1,121 | 1 | 6 | 68 | 757.99 | 93 | 1,601.81 | 2,359.80 |
| Athol, | 1 | 1,362 | 1 | 12 | 128 | 1,080.38 | 264 | 4,192.33 | 5,272.71 |
| Attleboro, | 1 | 1,627 | 10 | 1 | 156 | 2,556.90 | 389 | 2,093.28 | 4,650.18 |
| Ayer, | 1 | 1,910 | 1 | 21 | 1 | 459.39 | 32 | 70.88 | 530.27 |
| Barnes, A. W., Co. (Boston), | 1 | 39 | 3 | 1 | 2 | 24.26 | 2 | 34.00 | 58.26 |
| Beverly, | 1 | 2,155 | 1 | 7 | 62 | 3,023.71 | 104 | 444.06 | 3,467.77 |
| Blackstone, | 1 | 224 | 1 | 2 | 7 | 164.52 | 15 | 81.69 | 246.21 |
| Block Plant (Boston), | 1 | 123 | 1 | 5 | 12 | 162.95 | 22 | 81.30 | 244.25 |
| Buzzards Bay, | 1 | 1,029 | 1 | 5 | 65 | 749.20 | 74 | 100.43 | 849.63 |
| Cambridge, | 1 | 5,265 | 1 | 108 | 420 | 6,233.80 | 1,576 | 9,309.33 | 15,543.13 |
| Central Mass. (Palmer), | 1 | 2,317 | 1 | 1 | 89 | 1,934.04 | 237 | 3,996.00 | 5,930.04 |
| Charlestown, | 1 | 39 | 1 | 1 | 1 | 28.52 | 1 | — | 28.52 |
| Charlestown, | 2 | 391 | 1 | 30 | 107 | 3,665.50 | 338 | 3,665.50 | — |
| Chester, | 1 | 65 | 1 | 1 | 1 | 38.73 | 1 | 1.00 | 39.73 |

| | | | | | | | | | | | | |
|------------------------------|---|---|---|---|---|--------|-----|--------|----------------|------------|-----------------------|------------|
| Citizens' (Nantucket), | . | . | . | . | . | 398 | — | — | — | 187.72 | — | 187.72 |
| Clinton, | . | . | . | . | . | 873 | 37 | 7 | 59 | 1,060.69 | 401.30 | 1,461.99 |
| Deerfield River (Conway), . | . | . | . | . | . | 79 | — | — | — | 80.03 | — | 80.03 |
| Easthampton, | . | . | . | . | . | 759 | 7 | 41 | 60 | 447.42 | 3,836.46 ¹ | 4,283.88 |
| Edison (Boston), | . | . | . | . | . | 74,292 | 327 | 10,183 | — ² | 127,949.00 | 115,388.00 | 243,337.00 |
| Edison (Brookton), | . | . | . | . | . | 5,458 | 7 | 338 | 1,306 | 7,685.97 | 8,420.70 | 16,106.67 |
| Fall River, | . | . | . | . | . | 6,561 | 1 | 258 | 992 | 7,443.90 | 6,201.00 | 13,734.90 |
| Fitchburg, | . | . | . | . | . | 2,588 | 1 | 118 | 640 | 2,949.98 | 3,498.74 | 6,448.72 |
| Franklin (Turners Falls), . | . | . | . | . | . | 906 | 3 | 40 | 274 | 637.40 | 762.40 | 1,399.80 |
| Gardner, | . | . | . | . | . | 2,362 | — | 250 | 295 | 1,417.27 | 2,522.69 | 3,939.96 |
| Gloucester, | . | . | . | . | . | 2,330 | — | 292 | 202 | 3,704.68 | 763.50 | 4,468.18 |
| Great Barrington, | . | . | . | . | . | 700 | 8 | 105 | 164 | 947.46 | 912.75 | 1,860.21 |
| Greenfield, | . | . | . | . | . | 3,313 | 2 | 210 | 538 | 2,542.15 | 3,390.75 | 5,932.90 |
| Harvard, | . | . | . | . | . | 87 | 13 | — | 13 | 129.78 | 36.00 | 165.78 |
| Haverhill, | . | . | . | . | . | 3,881 | 158 | 209 | 1,076 | 4,944.56 | 3,715.83 | 8,660.39 |
| Huntington, | . | . | . | . | . | 96 | — | 1 | 1 | 48.06 | .70 | 48.76 |
| Lawrence, | . | . | . | . | . | 3,003 | 2 | 313 | 1,361 | 5,348.51 | 3,203.81 | 8,552.32 |
| Lee, | . | . | . | . | . | 449 | — | 38 | 38 | 624.15 | 280.00 | 904.15 |
| Lenox, | . | . | . | . | . | 171 | — | 18 | 21 | — | 25.36 | — |
| Leominster, | . | . | . | . | . | 1,225 | 1 | 1 | 231 | 1,210.96 | 1,478.00 | 2,688.96 |
| Lowell, | . | . | . | . | . | 4,347 | 3 | 344 | 1,387 | 9,022.09 | 8,543.33 | 17,565.42 |
| Ludlow, | . | . | . | . | . | 472 | 1 | 7 | 16 | 241.63 | 47.74 | 289.37 |
| Lynn, | . | . | . | . | . | 11,463 | 70 | 411 | 921 | 11,421.20 | 5,889.70 | 17,310.90 |
| Malden, | . | . | . | . | . | 9,857 | 4 | 518 | 850 | 12,324.70 | 4,024.50 | 16,349.20 |
| Manchester, | . | . | . | . | . | 460 | 1 | 18 | 31 | 762.90 | 87.50 | 850.40 |
| Marlborough, | . | . | . | . | . | 2,394 | 4 | 133 | 685 | 3,377.97 | 1,797.34 | 5,175.31 |
| Millford, | . | . | . | . | . | 766 | 7 | 91 | 115 | 988.40 | 461.25 | 1,419.65 |
| Mill River (Williamsburg), | . | . | . | . | . | 170 | 1 | — | 12 | 208.46 | 70.88 | 279.34 |

¹ Includes power delivered to switchboards of some large mills.² Not given.

TABLE 5. — *Connected Load Statistics* — Concluded.

| COMPANY. | Number of Customers using Commercial Arc Lights only. | Number of Customers using Commercial Incandescent Lights only. | Number of Customers using both Arc and Incandescent Lights but no Power. | Number of Customers using Electric Power only. | Number of Customers using both Light and Power. | Total Lighting Load in K. W. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|--|---|---|---|--|---|---------------------------------|-------------------|------------------------------|---|
| New Bedford, | 2 | 5,015 | 37 | 273 | 312 | 6,178.58 | 816 | 6,978.83 | 13,157.41 |
| Newburyport, | — | 576 | — | 8 | 53 | 747.76 | 161 | 652.23 | 1,399.99 |
| North Adams, | 2 | 2,139 | — | 124 | 1 | 2,825.98 | 269 | 1,547.99 | 4,373.97 |
| Northampton, | — | 1,808 | 7 | 146 | 4 | 2,449.50 | 340 | 1,132.94 | 3,582.44 |
| North Brookfield, | — | 378 | — | — | 7 | 230.39 | 22 | 216.34 | 446.73 |
| North Dana, | — | 30 | — | — | — | 40.18 | — | — | 40.18 |
| Norton, | — | 71 | — | — | — | 53.60 | 3 | 4.00 | 57.60 |
| Parsons, D. C. (Pepperell), | — | 149 | — | — | — | — | — | — | — |
| Pittsfield, | — | 3,873 | 11 | 51 | 369 | 3,130.05 | 553 | 3,037.00 | 6,167.05 |
| Plymouth, | — | 2,056 | — | 40 | 140 | 1,874.15 | 2,010 | 2,010.00 | 3,884.15 |
| Provincetown, | — | 674 | — | — | 4 | 348.04 | 4 | 3.90 | 351.94 |
| Quincy, | — | 4,868 | — | 55 | 113 | 4,078.69 | 224 | 1,606.66 | 5,685.35 |
| Randolph, | — | 880 | — | — | 33 | 582.54 | 71 | 287.80 | 870.34 |
| Salem, | 1 | 4,314 | 17 | 55 | 197 | 5,582.50 | 3,455 | 7,905.20 | 13,487.70 |
| Seekonk, | — | 195 | — | 2 | 9 | 184.39 | 11 | 52.96 | 237.35 |
| Shirley, | — | 138 | — | 1 | 3 | 87.91 | 3 | 6.00 | 93.91 |
| Southeastern Mass. (Marion), | — | 1,032 | — | 42 | 4 | 818.30 | 62 | 466.44 | 1,284.74 |
| Spencer, | — | 202 | 4 | 21 | 1 | 248.21 | 43 | 287.25 | 535.46 |
| Stockbridge, | — | 220 | — | 4 | 22 | 379.00 | 38 | 131.00 | 510.00 |
| Suburban (Revere), | 11 | 5,324 | 15 | 55 | 71 | 4,202.31 | 141 | 970.55 | 5,172.86 |
| Sunderland, | — | 91 | — | — | 9 | 42.45 | 9 | 26.86 | 69.31 |

TABLE 6. — *Fuel Statistics.*

The following table shows the quantities of coal (in long tons) and other materials used by the several companies during the year of the returns: —

| COMPANY. | Coal used (Tons). | Screenings (Tons). | Coke (Tons). | Number Electrodes and Carbons used. |
|--|--|------------------------------------|-----------------------------------|--|
| Abington and Rockland, | 1 — | — | — | 196 |
| Adams, | 1 — | — | — | 1,657 |
| Agawam, | 1 — | — | — | — |
| American Woolen (Maynard), | 1 — | — | — | 171 |
| Amesbury, | 1 — | — | — | 1,116 |
| Amherst, | 1 — | — | — | — |
| Athol, | ² 221 ⁷ / ₁₀ | — | — | — |
| Attleborough, | 4,973 | — | — | 1,425 |
| Ayer, | 20 ¹ / ₂ | — | — | 463 |
| Barnes, A. W., Co. (Boston), | 456 | 346 | — | — |
| Beverly, | 5,695 | 146 | — | 15,572 |
| Blackstone, | 1 — | — | — | 540 |
| Block Plant (Boston), | 1,471 ³ / ₈ | 1,114 ¹ / ₁₀ | — | 60 |
| Buzzards Bay, | ³ 2,022 ¹ / ₈ | 25 ¹ / ₁₆ | 30 ⁵ / ₈ | — |
| Cambridge, | 17,871 | — | — | 3,771 |
| Central Mass. (Palmer), | 1 — | — | — | — |
| Charlemont, | 4 — | — | — | — |
| Charlestown, | 1 — | — | — | ⁵ — |
| Chester, | 6 — | — | — | — |
| Citizens' (Nantucket), | 408 | — | — | — |
| Clinton, | 1 — | — | — | — |
| Deerfield River (Conway), | 1 — | — | — | — |
| Easthampton, | 498 | — | — | — |
| Edison (Boston), | 198,951 | — | — | 370,804 |
| Edison (Brockton), | 24,907 ¹ / ₈ | — | — | 21,547 |
| Fall River, | 17,940 ¹ / ₂ | — | — | 23,836 |
| Fitchburg, | 8,883 | — | 1,911 | 11,200 |
| Franklin (Turners Falls), | 1 — | — | — | — |
| Gardner, | 1,7 — | — | — | — |
| Gloucester, | 2,809 | 568 | — | 4,470 |
| Great Barrington, | 8 — | — | — | 250 |
| Greenfield, | ⁸ 143 ¹ / ₈ | — | — | 1,289 |
| Harvard, | 1 — | — | — | — |
| Haverhill, | 11,045 ¹ / ₂ | — | — | 21,124 |
| Holyoke Water Power, | 446 ¹ / ₅ | — | — | — |
| Howe, J. Murray (Boston), | ⁹ 121 ⁷ / ₂ | — | — | — |
| Huntington, | 10 — | — | — | — |
| Lawrence, | 3,090 | — | 1,031 ¹ / ₈ | 25,585 |
| Lee, | 323 ¹ / ₈ | — | — | — |
| Lenox, | 1 — | — | — | — |
| Leominster, | 2,086 | — | — | — |

¹ All current purchased.² Also shavings and sawdust to the amount of \$96.63.³ Also 3,206 gallons of gasoline and 189 gallons of kerosene.⁴ Water power only.⁵ Unknown.⁶ 184 gallons gasoline, 500 gallons benzine and 2,394 gallons kerosene.⁷ 295 gallons crude oil.⁸ Water power and purchase.⁹ For four months only.¹⁰ Water power leased.

TABLE 6. — *Fuel Statistics* — Concluded.

| COMPANY. | Coal used (Tons). | Screenings (Tons). | Coke (Tons). | Number Electrodes and Carbons used. |
|---|-------------------------------------|-----------------------|-----------------|--|
| Lowell, | 23,401 | — | — | 46,478 |
| Ludlow, | 1— | — | — | — |
| Lynn, | 17,860 | — | — | 28,583 |
| Malden, | 15,692 | — | 707 | 7,798 |
| Manchester, | 1— | — | — | — |
| Marlborough, | 338½ | 3¾ | — | — |
| Milford, | 1— | — | — | 874 |
| Mill River (Williamsburg), | 1— | — | — | — |
| New Bedford, | 18,329 ⁴ / ₅ | — | — | 44,579 |
| Newburyport, | 2,969 ³ / ₅ | — | — | — |
| New England Power, | 2— | — | — | — |
| North Adams, | 8,612 | — | — | 3,563 |
| Northampton, | 4,427 | — | — | 253 |
| North Brookfield, | 1— | — | — | — |
| North Dana, | 2— | — | — | — |
| Norton, | 3— | — | — | — |
| Parsons, D. C. (Pepperell), | 1— | — | — | — |
| Pittsfield, | 11,322 ⁷ / ₁₀ | — | — | 4,336 |
| Plymouth, | 3,035 | — | — | 235 |
| Provincetown, | 1— | — | — | — |
| Quincy, | 3,829½ | 1,719 | — | — |
| Randolph, | 1— | — | — | — |
| Salem, | 15,488 | — | — | 15,275 |
| Seekonk, | 1— | — | — | — |
| Shirley, | 1— | — | — | — |
| Southeastern Mass. (Marion), | 1— | — | — | — |
| Spencer, | 1— | — | — | 37 |
| Stockbridge, | 1— | — | — | — |
| Suburban (Revere), | 3,739 | 221 | — | 5,492 |
| Sunderland, | 1— | — | — | — |
| Turners Falls, | 4— | — | — | — |
| Tyngsboro, | 3— | — | — | — |
| Union (Franklin), | 1— | — | — | — |
| United (Springfield), | 29,156 | — | — | 70,574 |
| Vineyard Lighting (Oak Bluffs), | 1,196 | — | — | — |
| Ware, | 1— | — | — | — |
| Webster, | 8,228 | — | — | 550 |
| Weymouth, | 7,719 | 229 | — | — |
| Williamstown, | 1— | — | — | 544 |
| Winchendon, | 4— | — | — | 460 |
| Worcester, | 40,512 | — | — | 30,229 |
| Worcester Suburban, | 1— | — | — | — |

¹ All current purchased.² Water power only.³ Power leased.⁴ Water power and purchase.

TABLE 7. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1916: —

| COMPANY. | Total K.W.Hrs. gen- erated and bought. | K.W.Hrs. for Street Lights. | K.W.Hrs. sold to Com- merical Lighting Cus- tomers. | K.W.Hrs. sold to Power Cus- tomers. | K.W.Hrs. sold to Street Rail- ways. | K.W.Hrs. sold to Other Com- panies. |
|---|---|--------------------------------------|---|---|---|---|
| Abington and Rockland, | 5,079,830 | 215,943 | 727,320 | 2,970,495 | — | — |
| Adams, | 676,181 | 160,916 | 245,888 | 85,386 | — | 3,040 |
| Agawam, | 1,933,919 | 39,291 | 49,799 | 912,367 | — | 785,500 |
| American Woolen (Maynard), | 347,626 | 82,692 | 148,976 | 2,596 | — | — |
| Amesbury, | 1,508,332 | 93,515 | 222,862 | 755,366 | — | 23,942 |
| Amherst, | 2,891,597 | 152,810 | 312,624 | 140,695 | 466,030 | 1,533,490 |
| Athol, | 5,866,225 | 190,531 | 1,056,292 | 565,637 | 2,897,431 | — |
| Attleborough, | 3,726,100 | 226,637 | 624,767 | 2,020,913 | — | — |
| Ayer, | 348,755 | 31,169 | 80,134 | 33,074 | — | 149,550 |
| Barnes, A. W., Co. (Boston), | 78,680 | — | 62,750 | 13,000 | — | — |
| Beverly, | 2,839,596 | 932,823 | 865,495 | 194,828 | — | 345,300 |
| Blackstone, | 147,353 | 46,323 | 43,903 | 22,102 | — | — |
| Block Plant (Boston), | 583,092 | — | 336,050 | 100,950 | — | — |
| Buzzards Bay, | 934,966 | 66,376 | 561,606 | 59,317 | — | — |
| Cambridge, | 17,113,067 | 1,159,009 | 2,999,499 | 9,462,065 | — | 555,868 |
| Central Mass. (Palmer), | 7,537,008 | 242,881 | 404,698 | 1,840,891 | 3,425,058 | 895,675 |
| Central Mass. Power (Palmer), | 1,802,039 | — | — | — | — | 1,802,039 |
| Charlemont, | 18,000 | 7,668 | 9,794 | — | — | — |
| Charlestown, | 2,657,414 | 690,334 | 630,084 | 825,679 | — | — |
| Chester, | 1 | 1 | 12,572 | — | — | — |
| Citizens' (Nantucket), | 96,341 | 28,690 | 45,472 | — | — | — |
| Clinton, | 3,362,680 | 188,446 | 234,253 | 173,846 | — | 2,325,749 |
| Connecticut River, | 216,456,963 | — | — | 255,457,125 | 242,167,244 | 244,860,622 |
| Deerfield River (Conway), | 97,000 | — | 97,000 | — | — | — |
| Easthampton, | 13,807,780 | 108,357 | 143,946 | 12,299,632 | 11,533 | 4,900 |
| Edison (Boston), | 223,258,883 | 20,271,083 | 89,443,403 | 35,874,751 | 11,135,626 | 5,981,287 |
| Edison (Brockton), | 22,385,480 | 1,058,173 | 2,860,572 | 9,834,326 | — | 5,079,500 |
| Fall River, | 16,987,460 | 1,880,826 | 2,757,162 | 9,340,012 | — | 233,825 |
| Fitchburg, | 8,726,678 | 878,434 | 1,080,008 | 5,386,684 | — | 274,540 |
| Franklin County Power, | 670,365 | — | — | — | — | 670,365 |
| Franklin (Turners Falls), | 1,104,510 | 99,595 | 217,620 | 371,901 | — | — |
| Gardner, | 3,622,969 | 179,415 | 573,872 | 2,087,103 | — | 284,772 |
| Gloucester, | 2,088,016 | 275,500 | 676,776 | 500,681 | — | — |
| Great Barrington, | 886,792 | 65,252 | 233,797 | 231,484 | — | — |
| Greenfield, | 14,100,360 | 328,701 | 995,939 | 3,001,778 | 3,521,700 | 3,695,347 |
| Harvard, | 46,427 | 10,629 | 14,843 | 7,062 | — | — |
| Haverhill, | 8,581,950 | 378,230 | 1,984,713 | 4,158,983 | — | 233,260 |
| Holyoke, | 3,314,240 | — | — | 3,314,240 | — | — |
| Huntington, | 1 | 4,000 | 15,750 | — | — | — |
| Howe, J. Murray (Boston), | 186,220 | — | 98,610 | — | — | — |
| Lawrence, | 7,900,776 | 1,459,125 | 2,133,869 | 1,910,325 | — | — |
| Lee, | 865,210 | 23,960 | 365,850 | 380,510 | — | — |
| Lenox, | 247,580 | 24,100 | 114,133 | 10,953 | — | — |
| Leominster, | 2,955,422 | 192,460 | 377,722 | 1,977,432 | — | 7,990 |
| Lowell, | 19,447,646 | 2,098,673 | 3,105,295 | 9,244,906 | 625,700 | 50,990 |
| Ludlow, | 240,508 | 41,672 | 76,379 | 61,789 | — | 2,293 |
| Lynn, | 14,053,440 | 1,555,981 | 4,644,246 | 4,615,172 | — | — |
| Malden, | 11,917,760 | 1,519,923 | 2,895,954 | 3,206,882 | — | 1,276,654 |
| Manchester, | 345,300 | 48,668 | 183,975 | 27,300 | — | — |
| Marlborough, | 3,420,340 | 276,045 | 650,257 | 1,437,184 | — | 203,660 |
| Milford, | 737,128 | 117,200 | 282,603 | 191,383 | — | — |
| Mill River (Williamsburg), | 107,080 | 13,681 | 27,360 | 47,570 | — | — |

1 No record.

2 For ten months only.

3 For four months only.

TABLE 7. — *Electric Current generated and sold* — Concluded.

| COMPANY. | Total K.W.Hrs. gen- erated and bought. | K.W.Hrs. for Street Lights. | K.W.Hrs. sold to Com- mercial Lighting Cus- tomers. | K.W.Hrs. sold to Power Cus- tomers. | K.W.Hrs. sold to Street Rail- ways. | K.W.Hrs. sold to Other Com- panies. |
|--|---|--------------------------------------|---|---|---|---|
| Nashua River (East Pepperell), | ¹ 55,129 | ¹ 12,722 | ¹ 34,026 | — | — | — |
| New Bedford, | 14,948,833 | 1,466,113 | 2,842,713 | 3,374,816 | 3,977,188 | — |
| Newburyport, | 1,462,565 | 313,830 | 263,507 | 652,231 | — | — |
| New England Power, | ² 43,260,878 | — | — | ² 12,907,303 | ² 11,278,830 | ² 13,754,455 |
| North Adams, | 5,374,700 | 288,205 | 942,235 | 2,036,689 | — | 1,083,824 |
| Northampton, | 2,294,300 | 264,900 | 768,290 | 760,066 | — | 107,080 |
| North Brookfield, | 278,573 | 17,600 | 38,299 | 173,493 | — | — |
| North Dana, | — | — | — | — | — | — |
| Norton, | 28,352 | — | 21,440 | — | — | — |
| Parsons, D. C. (Pepperell), | 39,551 | 11,198 | 28,353 | — | — | — |
| Pittsfield, | 6,153,145 | 858,789 | 2,125,717 | 2,319,255 | — | — |
| Plymouth, | 3,259,068 | 134,170 | 762,537 | 1,626,255 | — | 44,930 |
| Provincetown, | 117,428 | 29,159 | 67,003 | 2,098 | — | — |
| Quincy, | 2,984,628 | 254,727 | 998,044 | 934,570 | — | — |
| Randolph, | 511,200 | 50,862 | 133,081 | 220,893 | — | — |
| Salem, | 13,676,452 | 716,593 | 1,635,704 | 9,958,574 | — | 96,800 |
| Seekonk, | 93,456 | 7,461 | 56,097 | 11,079 | — | 18,319 |
| Shirley, | 88,345 | 15,000 | 41,360 | 3,926 | — | — |
| Southeastern Mass. (Marion), | 1,956,390 | 38,967 | 159,725 | 228,440 | — | 1,362,194 |
| Spencer, | 128,230 | 42,480 | 36,249 | 32,834 | — | — |
| Stockbridge, | 1,064,014 | 20,766 | 68,116 | 50,073 | — | 872,965 |
| Suburban (Revere), | 3,729,697 | 500,760 | 1,631,204 | 343,225 | — | 152,200 |
| Sunderland, | 25,560 | 7,798 | 10,335 | 5,160 | — | — |
| Turners Falls, | 54,489,790 | — | — | 16,635,327 | 3,097,770 | 30,136,753 |
| Tyngsboro, | ³ — | 11,807 | 10,672 | 705 | — | — |
| Union (Franklin), | 3,289,097 | 101,472 | 263,986 | 1,143,268 | — | 1,114,403 |
| United (Springfield), | 34,129,157 | 4,498,765 | 7,790,972 | 11,994,782 | 1,706,700 | 202,200 |
| Vineyard Lighting (Oak Bluffs), | 450,514 | 36,934 | 276,391 | 6,187 | 20,500 | — |
| Ware, | 488,872 | 156,206 | 186,066 | 80,127 | — | — |
| Webster, | 6,276,220 | 467,556 | 649,290 | 3,498,500 | — | — |
| Weymouth, | 3,373,714 | 85,030 | 395,623 | 1,011,544 | — | 1,350,895 |
| Williamstown, | 401,031 | 57,738 | 202,043 | 30,005 | — | — |
| Winchendon, | 902,164 | 3,902 | 158,041 | 642,858 | — | 5,220 |
| Worcester, | 40,750,690 | 3,302,664 | 7,743,000 | 22,823,008 | — | 289,060 |
| Worcester Suburban, | 5,683,951 | 209,380 | 512,212 | 4,005,073 | 943,400 | — |

¹ For two and one-half months only.² For two months only.³ No record.

TABLE 8. — *Amount of Electric Current sold to Other Companies and Municipalities for the Years ending June 30, 1915, and 1916.*

| SELLING COMPANY. | Buying Company. | Number of K.W.Hrs. 1915. | Number of K.W.Hrs. 1916. | Amount re- ceived, 1916. |
|---|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Adams, | Connecticut River Transmission, | — | 2,260 | \$45 20 |
| Agawam, | New England Power, | — | 780 | 15 60 |
| American Woolen (Assabet Mills), | Northern Connecticut, | 325,900 | 775,700 | 11,635 50 |
| Amesbury, | Turners Falls Power, | 10,600 | 9,800 | 122 50 |
| Amherst, | American Woolen (Maynard), | 327,169 | 347,626 | 15,643 18 |
| Amherst Power, | Town of Merrimac, | — | 23,942 | 538 69 |
| Attleborough, | Greenfield, | 135,630 | 1,512,930 | 27,989 22 |
| Ayer, | Sunderland, | 29,444 | 25,560 | 1,022 40 |
| | Greenfield, | 518,530 | — | — |
| | Seekonk, | 2,634 | — | — |
| | Town of Groton, | 74,390 | 149,550 | 3,241 00 |
| Bel lows Falls, | Connecticut River Transmission, | — | 700,420 | 2,601 68 |
| Berkshire Street Railway, | New England Power, | — | 221,710 | 886 84 |
| Beverly, | Connecticut River Transmission, | — | 2,100 | 18 90 |
| Blackstone Valley, | New England Power, | — | 300 | 2 70 |
| | Manchester, | 267,900 | 345,300 | 14,984 62 |
| | Attleborough, | 166 | — | — |
| | Union (Franklin), | 2,388,179 | 3,287,421 | 50,188 59 |
| Cambridge, | Town of Belmont, | 482,318 | 555,868 | 20,011 25 |
| Cape Cod Storage, | Provincetown, | 112,668 | 117,428 | 4,104 96 |
| | Connecticut River Transmission, | 121,400 | — | — |
| Central Mass. Electric, | North Brookfield, | 266,184 | 278,573 | 6,198 79 |
| | Spencer, | 79,719 | 128,230 | 4,673 24 |
| | Ware, | 468,749 | 488,872 | 16,807 43 |
| Central Mass. Power, | Central Mass. Electric, | 788,890 | 1,802,039 | 13,500 00 |
| | Ayer, | 237,310 | 346,245 | 6,578 66 |
| Clinton, | Harvard, | 35,730 | 46,427 | 1,160 72 |
| | Leominster, | 818,359 | 1,844,732 | 27,671 01 |
| | Shirley, | 72,225 | 88,345 | 3,080 76 |
| Connecticut River of New Hampshire, | Connecticut River Transmission, | — | 52,071,907 | 272,885 77 |
| | New England Power, | — | 16,016,488 | 82,030 45 |
| | Athol, | 2,743,260 | 1,623,190 | 19,272 22 |
| | Central Mass., | 4,282,736 | 4,883,273 | 61,029 14 |
| | Clinton, | 1,591,420 | 2,641,490 | 29,056 39 |
| | Fitchburg, | 420,400 | 1,404,825 | 7,233 00 |
| | Gardner, | 2,837,014 | 3,039,749 | 45,134 38 |
| | Marlborough, | 2,972,664 | 2,901,150 | 32,912 65 |
| | Milford, | — | 107,200 | 2,630 00 |
| | Milford (N. H.), | — | 44,000 | 777 00 |
| Connecticut River Trans- mission, | New Hampshire W. & E., | — | 551,641 | 7,973 45 |
| | Rockville & Willimantic, | — | 2,404,400 | 30,049 83 |
| | Turners Falls Power, | — | 5,953,300 | 59,022 40 |
| | Rhode Island Power, | — | 5,969,685 | 49,369 43 |
| | Winchendon, | 313,188 | 310,996 | 4,286 26 |
| | Worcester, | 1,039,560 | 6,583,560 | 29,259 08 |
| | Worcester Suburban, | 4,128,121 | 6,195,743 | 69,071 15 |
| | Town of Boylston, | 22,902 | 21,210 | 530 25 |
| | Town of Holden, | 80,660 | 83,770 | 2,094 26 |
| | Town of Sterling, | 72,000 | 66,160 | 1,654 00 |
| | Town of West Boylston, | 83,826 | 75,280 | 1,882 00 |
| Conway Street Railway, | Deerfield River, | 1— | 1— | 1,400 08 |
| Dalton Power, | Pittsfield, | — | 275,070 | 4,220 04 |
| Danvers, town of, | Town of Middleton, | 21,243 | 24,251 | 1,174 63 |
| Deming Realty, | Pittsfield, | 72,320 | 142,720 | 1,204 08 |
| Easthampton, | Turners Falls Power, | 532,700 | 4,900 | 53 90 |
| | Barnes, A. W., Specialty, | — | 800 | 80 00 |
| | Cambridge, | 8,137 | 8,152 | 390 10 |
| Edison (Boston), | Charleston, | 2,374,453 | 2,657,214 | 35,727 69 |
| | Union (Franklin), | 685 | 836 | 138 10 |
| | Town of Norwood, | 1,484,000 | 1,828,100 | 32,195 15 |
| | Town of Wakefield, | 342,240 | 565,075 | 14,106 76 |
| Edison (Brockton), | Town of Wellesley, | 796,750 | 921,910 | 20,690 30 |
| | Abington and Rockland, | 3,849,250 | 5,079,500 | 61,765 50 |

1 Not measured.

TABLE 8. — *Amount of Electric Current sold to Other Companies, etc. — Continued.*

| SELLING COMPANY. | Buying Company. | Number of K.W. Hrs. 1915. | Number of K.W. Hrs. 1916. | Amount re- ceived, 1916. |
|---------------------------------|---|------------------------------------|------------------------------------|-----------------------------------|
| Fall River, | Narragansett, | 2,016 | 2,834 | \$56 68 |
| Fessenden, B. & A. D., . . | Tiverton, | 192,885 | 230,991 | 4,619 82 |
| Fitchburg, | Fitchburg, | 46,137 | 22,600 | 1,886 12 |
| Fitchburg, | Connecticut River Transmission, | 1,428,000 | — | — |
| Franklin County, | New England Power, | — | 222,250 | 2,222 50 |
| | Town of Lunenburg, | 33,846 | 52,290 | 1,307 25 |
| | Athol, | 322,630 | 670,365 | 5,972 70 |
| Gardner, | Connecticut River Transmission, | 9,900 | — | — |
| | New England Power, | — | 846 | 12 81 |
| | Town of Ashburnham, | 90,236 | 106,640 | 2,572 43 |
| | Town of Princeton, | 34,955 | 37,287 | 932 18 |
| General Electric, | Town of Templeton, | 127,081 | 139,999 | 3,499 98 |
| | Pittsfield, | — | 15,430 | 231 54 |
| Greenfield, | Amherst, | 135,806 | 1,584,540 | 14,690 66 |
| | Amherst Power, | 1,105,890 | — | — |
| | Turners Falls, | 1,825,000 | 2,110,800 | 6,338 00 |
| Haverhill, | Plaistow, | 25,880 | 30,280 | 1,430 30 |
| | Salem, | — | 12,220 | 611 00 |
| | Town of Georgetown, | 90,450 | 107,910 | 3,709 60 |
| Holden, town of, | Town of Groveland, | 89,390 | 87,850 | 3,007 75 |
| Holyoke, city of, | Gardner, | 4,570 | — | — |
| Hull, town of, | Town of South Hadley, | 238,857 | 320,400 | 6,408 00 |
| | Abington and Rockland, | 405 | 330 | 13 20 |
| Ipswich, town of, | Town of Rowley, | 41,130 | 47,806 | 16,667 09 |
| Leominster, | Clinton, | 346,937 | 7,990 | 199 75 |
| Lowell, | Edison (Boston), | — | 658 | 37 72 |
| | Town of Littleton, | 48,590 | 50,332 | 2,493 92 |
| Ludlow Electric, | Central Mass., | 3,775 | 2,293 | 114 65 |
| Ludlow Mfg. Associates, | Ludlow, | 188,556 | 155,424 | 3,108 18 |
| Ludlow Mfg. Co., | Ludlow Mfg. Co., | 58,403 | — | — |
| | Central Mass., | 1,018 | — | — |
| Malden, | Edison (Boston), | 557 | 557 | 61 99 |
| Mansfield, town of, | Suburban (Revere), | 1,335,697 | 1,276,097 | 13,778 61 |
| Marlborough, | Union (Franklin), | 980 | 840 | 37 42 |
| Mass. Northeastern Street | Connecticut River Transmission, | 4,330 | 6,680 | 123 14 |
| Railway, | Town of Shrewsbury, | 167,100 | 196,980 | 4,727 52 |
| Merrimac Valley, | Amesbury, | 15,669 | 16,171 | 566 02 |
| Metropolitan Water and | Amesbury, | — | 1,492,161 | 16,882 40 |
| Sewerage Board, | Connecticut River Transmission, | — | 4,705,852 | 24,941 02 |
| Milford & Uxbridge Street | New England Power, | — | 961,425 | 5,095 55 |
| Railway, | Milford, | 490,831 | 788,088 | 15,820 46 |
| Monument Mills, | Great Barrington, | 272,054 | 102,408 | 2,617 37 |
| | Stockbridge, | 981,497 | 1,064,014 | 14,896 19 |
| Narragansett, | Seekonk, | 37,872 | 93,456 | 2,641 12 |
| Nashua River (Pepperell), . . | D. C. Parsons, Pepperell, | — | 38,744 | 2,191 86 |
| New Bedford & Onset Street | Southeastern Mass., | 372,101 | 1,911,460 | 22,969 81 |
| Railway, | Athol, | — | 255,880 | 2,940 41 |
| | Central Mass., | — | 904,158 | 11,329 27 |
| | Clinton, | — | 713,200 | 7,845 20 |
| | Fitchburg, | — | 552,759 | 3,820 90 |
| | Gardner, | — | 553,220 | 7,431 70 |
| | Marlborough, | — | 505,900 | 5,564 90 |
| New England Power, | Milford, | — | 51,840 | 1,296 00 |
| | Milford (N. H.), | — | 51,900 | 664 00 |
| | New Hampshire W. & E., | — | 89,736 | 1,286 46 |
| | Rhode Island Power, | — | 6,023,761 | 41,466 39 |
| | Rockville & Willimantic, | — | 386,800 | 5,092 38 |
| | Turners Falls Power, | — | 900,000 | 9,000 00 |

TABLE 8. — *Amount of Electric Current sold to Other Companies, etc. —*
Concluded.

| SELLING COMPANY. | Buying Company. | Number of K.W.Hrs. 1915. | Number of K.W.Hrs. 1916. | Amount re- ceived, 1916. |
|---|---|-----------------------------------|-----------------------------------|-----------------------------------|
| New England Power — <i>Con.</i> | Winchendon, | — | 13,378 | \$187 29 |
| | Worcester, | — | 1,431,200 | 6,818 60 |
| | Worcester Suburban, | — | 1,249,863 | 14,108 94 |
| | Town of Boylston, | — | 3,920 | 98 00 |
| | Town of Holden, | — | 13,820 | 345 50 |
| | Town of Sterling, | — | 10,400 | 260 00 |
| | Town of West Boylston, | — | 12,720 | 318 00 |
| North Adams, | Adams, | 646,712 | 676,181 | 10,142 69 |
| | Stamford, | 7,246 | 6,612 | 165 30 |
| Northampton, | Williamstown, | 359,133 | 401,031 | 6,015 41 |
| | Mill River (Williamsburg), | 110,810 | 107,080 | 1,606 20 |
| Peabody, town of, | Salem, | 26,300 | — | — |
| Plymouth, | Southeastern Mass., | 176,555 | 44,930 | 623 51 |
| Reading, town of, | Lowell, | — | 305 | 24 40 |
| | Town of Wakefield, | 39,226 | 223 | 17 84 |
| Rhode Island Power, | Connecticut River Transmission, | — | 224,566 | 1,407 13 |
| | New England Power, | — | 115,403 | 752 15 |
| Salem, | Town of Peabody, | — | 96,800 | 1,612 24 |
| Seekonk, | Fall River, | 1,848 | 18,819 | 376 38 |
| Southeastern Mass., | Buzzards Bay, | — | 108,950 | 2,308 00 |
| | Plymouth, | — | 1,253,244 | 16,103 62 |
| South Hadley, town of, | Central Mass., | 440 | 13,870 | 477 50 |
| Stockbridge, | Lee, | 527,350 | 578,995 | 8,974 55 |
| | Westinghouse, | 285,260 | 279,730 | 4,335 85 |
| Suburban (Revere), | Malden, | 66,200 | 152,200 | 1,522 00 |
| Turners Falls, | Amherst, | 896,430 | — | — |
| | Franklin (Turners Falls), | 705,570 | — | — |
| | Greenfield, | 516,530 | — | — |
| | Agawam, | 1,635,493 | 1,936,919 | 24,211 49 |
| | Amherst, | — | 1,307,050 | 16,295 48 |
| | Connecticut River Transmission, | 761,800 | — | — |
| | Easthampton, | 8,332,900 | 13,578,800 | 70,047 03 |
| Turners Falls Power, | Franklin (Turners Falls), | 212,020 | 1,104,510 | 17,205 88 |
| | Greenfield, | 548,100 | 626,600 | 3,133 00 |
| | Ludlow, | — | 85,084 | 1,701 68 |
| | New England Power, | — | 9,195,900 | 25,916 11 |
| | United (Springfield), | 2,700 | 562,800 | 2,171 30 |
| | City of Chicopee, | 1,089,000 | 1,739,090 | 12,652 64 |
| | Connecticut River Transmission, | — | 98,400 | 1,968 00 |
| Twin State, | Blackstone, | 147,584 | 147,353 | 6,024 55 |
| | Town of Mansfield, | 41,150 | 266,050 | 5,321 00 |
| Union (Franklin), | Town of North Attleborough, | 609,140 | 701,000 | 12,981 45 |
| | Turners Falls Power, | 3,822,100 | 202,200 | 2,022 00 |
| United (Springfield), | Lenox, | 239,730 | 247,580 | 7,403 13 |
| | Randolph and Holbrook, | 424,600 | 511,200 | 15,379 43 |
| Weymouth, | Town of Hingham, | 454,097 | 488,010 | 16,116 17 |
| | Town of Hull, | 233,500 | 351,685 | 9,095 40 |
| Winchendon, | Athol, | 2,220 | 5,220 | 78 30 |
| Worcester Consolidated Street Railway, | Worcester, | — | 200 | 4 00 |
| Worcester, | Connecticut River Transmission, | 2,428,280 | 268,470 | 3,842 35 |
| | Worcester Suburban, | 1,153 | 1,260 | 125 79 |
| | Town of Paxton, | 19,390 | 19,330 | 579 90 |

TABLE 9. — *Analysis of Reported Income and Expenses of the Larger Companies.*

The following tables give an analysis, on the unit basis of kilowatt hours, of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 5,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expense of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Athol, Easthampton, Fitchburg, Lawrence, Lynn, New Bedford, North Adams, Webster and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit basis.

1. OPERATING INCOME.

| No. of Company. | COMPANY. | COMMERCIAL LIGHTING. | | | PUBLIC LIGHTING. | | | POWER. | | | No. of Company. |
|-----------------|------------------------|----------------------|--------------|----------------------------|---------------------|-------------|----------------------------|---------------------|--------------|----------------------------|-----------------|
| | | Number of K.W. Hrs. | Amount. | Per K.W. Hr. sold (Cents). | Number of K.W. Hrs. | Amount. | Per K.W. Hr. sold (Cents). | Number of K.W. Hrs. | Amount. | Per K.W. Hr. sold (Cents). | |
| 1 | Abington and Rockland, | 727,320 | \$86,297 75 | 11.865 | 215,043 | \$20,552 59 | 9.518 | 2,970,495 | \$64,504 78 | 2.172 | 1 |
| 2 | Athol, | 1,056,292 | 43,445 02 | 4.113 | 190,531 | 14,875 01 | 7.807 | 3,463,068 | 72,355 77 | 2.089 | 2 |
| 3 | Cambridge, | 2,999,499 | 251,228 92 | 8.376 | 1,159,009 | 72,821 55 | 6.283 | 9,462,065 | 240,480 72 | 2.542 | 3 |
| 4 | Central Massachusetts, | 404,698 | 53,538 32 | 13.229 | 242,881 | 23,862 86 | 9.825 | 5,265,949 | 79,516 87 | 1.510 | 4 |
| 5 | Easthampton, | 143,946 | 17,453 82 | 12.125 | 108,357 | 8,610 33 | 7.946 | 12,311,162 | 131,287 26 | 1.066 | 5 |
| 6 | Edison (Boston), | 89,443,403 | 5,653,226 07 | 6.320 | 20,271,083 | 866,271 47 | 4.273 | 47,010,377 | 1,680,093 91 | 3.574 | 6 |
| 7 | Edison (Brockton), | 2,860,572 | 244,148 61 | 8.535 | 1,058,173 | 74,288 77 | 7.020 | 9,834,326 | 208,791 35 | 2.123 | 7 |
| 8 | Fall River, | 2,757,162 | 223,423 54 | 8.103 | 1,880,826 | 103,750 04 | 5.516 | 9,340,012 | 152,484 39 | 1.633 | 8 |
| 9 | Fitchburg, | 1,080,008 | 119,668 28 | 11.080 | 878,434 | 45,974 23 | 5.234 | 5,386,684 | 90,621 06 | 1.682 | 9 |
| 10 | Greenfield, | 995,939 | 96,194 03 | 9.659 | 328,701 | 20,166 66 | 6.135 | 6,523,478 | 132,310 10 | 2.028 | 10 |
| 11 | Haverhill, | 1,984,713 | 183,905 25 | 9.266 | 378,230 | 30,309 92 | 8.014 | 4,158,983 | 99,279 03 | 2.387 | 11 |
| 12 | Holyoke, ¹ | 2,378,849 | 173,601 72 | 6.030 | 1,315,555 | 36,044 73 | 2.767 | 10,165,728 | 178,088 51 | 1.752 | 12 |
| 13 | Lawrence, | 2,138,869 | 212,035 05 | 9.913 | 1,459,125 | 78,593 99 | 5.386 | 1,910,325 | 76,812 70 | 4.021 | 13 |
| 14 | Lowell, | 3,105,295 | 255,694 57 | 8.234 | 2,098,673 | 103,753 75 | 4.944 | 9,870,606 | 218,241 86 | 2.211 | 14 |
| 15 | Lynn, | 4,644,246 | 389,213 73 | 8.381 | 1,555,981 | 87,373 83 | 5.615 | 4,615,172 | 109,850 85 | 2.380 | 15 |
| 16 | Malden, | 2,895,934 | 279,948 44 | 9.667 | 1,519,923 | 100,160 37 | 6.590 | 3,206,882 | 107,896 83 | 3.365 | 16 |
| 17 | New Bedford, | 2,842,713 | 239,481 44 | 8.424 | 1,466,113 | 71,068 30 | 4.847 | 7,352,004 | 125,924 71 | 1.713 | 17 |
| 18 | North Adams, | 942,238 | 76,806 80 | 8.152 | 288,205 | 19,900 08 | 6.905 | 2,036,689 | 43,863 36 | 2.154 | 18 |
| 19 | Pittsfield, | 2,125,717 | 138,974 16 | 6.538 | 858,789 | 43,264 10 | 5.038 | 2,319,255 | 53,082 52 | 2.289 | 19 |
| 20 | Salem, | 1,635,704 | 147,149 41 | 8.996 | 716,593 | 39,935 69 | 5.573 | 9,938,574 | 143,380 17 | 1.440 | 20 |
| 21 | Salem, ¹ | 854,533 | 67,981 08 | 7.955 | 765,599 | 32,245 12 | 3.167 | 2,801,234 | 53,818 79 | 1.921 | 21 |
| 22 | United (Springfield), | 7,790,972 | 554,555 48 | 7.122 | 4,498,765 | 138,836 21 | 3.086 | 13,701,482 | 312,804 71 | 2.283 | 22 |
| 23 | Webster, | 649,290 | 68,046 69 | 10.480 | 467,556 | 34,002 84 | 7.272 | 3,498,500 | 58,866 06 | 1.683 | 23 |
| 24 | Worcester, | 7,743,000 | 528,017 16 | 6.831 | 3,302,684 | 166,702 54 | 5.048 | 22,823,008 | 423,084 55 | 1.894 | 24 |
| 25 | Worcester Suburban, | 512,212 | 69,271 12 | 13.524 | 209,380 | 26,503 17 | 12.658 | 4,948,473 | 99,591 23 | 2.013 | 25 |

¹ Municipal plant.² Amount appropriated from tax levy for street lights and lighting public buildings.

1. OPERATING INCOME — *Concluded.*

| No. of Company. | COMPANY. | OTHER COMPANIES. | | | Other Operating Income. | TOTAL OPERATING INCOME. | | | No. of Company. |
|-----------------|----------------------------------|---------------------|-------------|----------------------------|-------------------------|-------------------------|----------------------------|----------------------------|-----------------|
| | | Number of K.W. Hrs. | Amount. | Per K.W. Hr. sold (Cents). | | Number of K.W. Hrs. | Amount. | Per K.W. Hr. sold (Cents). | |
| 1 | Abington and Rockland, | — | — | — | \$1,422 19 | 3,913,758 | \$172,777 31 | 4.415 | 1 |
| 2 | Athol, | — | — | — | 466 72 | 4,709,891 | 131,142 52 | 2.784 | 2 |
| 3 | Cambridge, | 555,868 | \$20,011 25 | 3.600 | 6,255 43 ¹ | 14,176,441 | 590,797 87 ¹ | 4.167 ¹ | 3 |
| 4 | Central Massachusetts, | 895,675 | 27,679 46 | 3.090 | 15,258 16 | 6,809,203 | 199,855 67 | 2.935 | 4 |
| 5 | Easthampton, | — | 53 90 | 1.100 | — | 12,568,365 | 157,405 31 | 1.252 | 5 |
| 6 | Edison (Boston), | 5,981,287 | 103,248 10 | 1.726 | 26,021 52 | 162,706,150 | 8,328,836 07 | 5.119 | 6 |
| 7 | Edison (Brookton), | 5,079,500 | 61,765 50 | 1.216 | 1,163 81 | 18,832,571 | 590,158 04 | 3.134 | 7 |
| 8 | Fall River, | 233,825 | 4,676 50 | 2.000 | — | 14,211,825 | 484,334 47 | 3.408 | 8 |
| 9 | Fitchburg, | 274,540 | 3,529 75 | 1.286 | 7,520 26 ² | 7,619,666 | 267,313 58 ² | 3.508 ² | 9 |
| 10 | Greenfield, | 3,695,347 | 21,028 66 | .569 | 9 90 | 11,543,465 | 269,709 35 | 2.336 | 10 |
| 11 | Haverhill, | 238,260 | 8,758 65 | 3.676 | 24 35 | 6,760,188 | 322,277 20 | 4.767 | 11 |
| 12 | Holyoke, ³ | 320,400 | 6,408 00 | 2.000 | — | 14,680,532 | 394,502 96 ⁴ | 2.687 | 12 |
| 13 | Lawrence, | — | — | — | 210 17 | 5,508,319 | 367,651 91 | 6.674 | 13 |
| 14 | Lowell, | — | — | — | 1,171 37 | 15,125,564 | 581,393 19 | 3.844 | 14 |
| 15 | Lynn, | 50,990 | 2,531 64 | 4.965 | — | 10,815,399 | 586,438 41 | 5.422 | 15 |
| 16 | Malden, | — | — | — | 8,515 36 ⁵ | 8,899,413 | 510,361 60 ⁵ | 5.735 ⁵ | 16 |
| 17 | New Bedford, | 1,276,654 | 13,840 60 | 1.084 | 652 00 ⁶ | 11,660,830 | 437,126 45 ⁶ | 3.749 ⁶ | 17 |
| 18 | North Adams, | — | — | — | — | 4,350,956 | 156,893 64 | 3.606 | 18 |
| 19 | Pittsfield, | 1,083,824 | 16,323 40 | 1.506 | 29,062 66 ⁷ | 5,303,761 | 264,383 44 ⁷ | 4.985 ⁷ | 19 |
| 20 | Salem, | — | — | — | 1,017 08 | 12,407,671 | 333,094 59 | 2.685 | 20 |
| 21 | Taunton, ⁸ | 96,800 | 1,612 24 | 1.666 | — | 4,421,366 | 146,044 99 ⁸ | 3.303 | 21 |
| 22 | United (Springfield), | 202,200 | 2,022 00 | 1.000 | 155 00 ⁹ | 26,193,419 | 1,008,518 40 | 3.850 | 22 |
| 23 | Webster, | — | — | — | 20,914 84 ¹¹ | 4,615,346 | 161,070 59 ¹⁰ | 3.490 ¹⁰ | 23 |
| 24 | Worcester, | 289,060 | 4,548 04 | 1.573 | 67,687 69 | 34,157,732 | 1,144,167 13 ¹¹ | 3.350 ¹¹ | 24 |
| 25 | Worcester Suburban, | — | — | — | — | 5,670,065 | 263,053 21 | 4.639 | 25 |

¹ Includes \$323.03 for steam heating.² Includes \$4,255.60 for sale of steam.³ Municipal plant.⁴ Includes \$36,404.73 appropriated from tax levy.⁵ Includes \$133.90 for sale of steam.⁶ Includes \$92 for steam heating.⁷ Includes \$21,984.26 for steam heating.⁸ Includes \$24,245.12 appropriated from tax levy.⁹ For steam heating.¹⁰ Includes \$155 for steam heating.¹¹ Includes \$18,823.29 for steam heating and elevator service.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

| No. of Company. | COMPANY. | K W. Hrs. made. | COAL OR OTHER FUEL. | | RENTALS. | | OIL AND WASTE. | | WATER. | | No. of Company. |
|-----------------|------------------------|-----------------|------------------------|----------------------------|------------|----------------------------|----------------|----------------------------|-----------|----------------------------|-----------------|
| | | | Amount. | Per K.W. Hr. made (Cents). | Amount. | Per K.W. Hr. made (Cents). | Amount. | Per K.W. Hr. made (Cents). | Amount. | Per K.W. Hr. made (Cents). | |
| 1 | Abington and Rockland, | — ¹ | — | — | — | — | — | — | — | — | 1 |
| 2 | Atchafalaya, | 3,311,570 | \$1,038 03 | — | \$2,694 51 | — | \$126 31 | — | \$26 00 | — | 2 |
| 3 | Cambridge, | 17,104,915 | 69,952 74 | .409 | 85 00 | — | 1,603 63 | — | 3,920 28 | .023 | 3 |
| 4 | Central Massachusetts, | — ¹ | — | — | — | — | — | — | — | — | 4 |
| 5 | Easthampton, | 228,980 | 2,155 19 | .941 | — | — | 34 17 | — | 3 70 | — | 5 |
| 6 | Edison (Boston), | 223,258,020 | 751,666 72 | .337 | 42,934 80 | .019 | 3,558 08 | .002 | 21,173 27 | .009 | 6 |
| 7 | Edison (Brooklyn), | 22,385,480 | 109,662 10 | .490 | — | — | 820 94 | .004 | 2,653 23 | .012 | 7 |
| 8 | Fall River, | 16,967,800 | 67,613 55 | .398 | — | — | 715 44 | .004 | 2,324 22 | .014 | 8 |
| 9 | Fitchburg, | 6,746,500 | 49,356 25 | — | 144 95 | — | 697 18 | — | 1,316 35 | — | 9 |
| 10 | Greenfield, | 11,960,830 | 720 25 | — | — | — | 20 34 | — | 39 66 | — | 10 |
| 11 | Haverhill, | 8,581,950 | 51,490 39 | .600 | — | — | 825 82 | .010 | 667 62 | — | 11 |
| 12 | Holyoke, ³ | 17,647,100 | 76,073 88 | — | 22,736 00 | — | 758 61 | — | 330 08 | — | 12 |
| 13 | Lawrence, | 7,900,776 | 18,115 28 | — | 32,252 14 | — | 406 94 | — | 2,288 82 | .012 | 13 |
| 14 | Lowell, | 19,447,341 | 111,339 79 | .572 | 120 00 | .001 | 1,146 74 | .006 | 5,910 72 | .042 | 14 |
| 15 | Lynn, | 14,053,440 | 66,424 06 | .473 | — | — | 1,301 13 | .014 | 6,345 31 | .054 | 15 |
| 16 | Malden, | 11,765,560 | 75,719 79 | .644 | — | — | 1,580 93 | .002 | 3,928 06 | .026 | 16 |
| 17 | New Bedford, | 14,948,833 | 68,485 16 | .458 | — | — | 285 39 | .002 | 178 69 | .003 | 17 |
| 18 | North Adams, | 5,374,700 | 35,302 13 | .657 | 153 00 | .003 | 124 25 | .008 | 1,667 01 | .029 | 18 |
| 19 | Pittsfield, | 5,719,925 | 47,273 07 ⁴ | .826 | — | — | 459 46 | .008 | 3,022 76 | .022 | 19 |
| 20 | Salem, ³ | 13,676,452 | 63,555 23 | .465 | — | — | 1,115 10 | .008 | 458 91 | .009 | 20 |
| 21 | Taunton, | 3,451,500 | 39,538 88 | .725 | — | — | 773 82 | .014 | 727 30 | — | 21 |
| 22 | United (Springfield), | 123,214 46 | — | — | 33,510 00 | — | 1,436 23 | — | 1,267 74 | .020 | 22 |
| 23 | Webster, | 6,276,220 | 40,865 28 | .651 | — | — | 266 35 | .004 | 1,303 26 | .004 | 23 |
| 24 | Worcester, | 32,735,730 | 173,415 64 | .530 | 1,815 00 | .006 | 1,104 94 | — | — | — | 24 |
| 25 | Worcester Suburban, | — ¹ | — | — | — | — | — | — | — | — | 25 |

¹ All current purchased.² Electricity generated partly from water power.³ Municipal plant.⁴ \$18,825.32 for steam heating.

2. OPERATING EXPENSES — Continued.
 (a) Expenses of Manufacture — Continued.

| No. of Company. | COMPANY. | WAGES AT STATION. | | TOOLS AND APPLIANCES. | | STATION REPAIRS. | | HYDRAULIC PLANT AND STEAM PLANT REPAIRS. | | | No. of Company. |
|-----------------|------------------------|-------------------|----------------------------------|-----------------------|----------------------------------|------------------|----------------------------------|--|--------------|----------------------------------|-----------------|
| | | Amount. | Per K.W. Hr. made (Cents). | Amount. | Per K.W. Hr. made (Cents). | Amount. | Per K.W. Hr. made (Cents). | HYDRAULIC PLANT. | STEAM PLANT. | | |
| | | | | | | | | Amount. | Amount. | Per K.W. Hr. made (Cents). | |
| 1 | Abington and Rockland, | \$1,844 87 | — | \$481 98 | — | \$510 20 | — | — | — | — | 1 |
| 2 | Athol, | 10,941 00 | .330 | 1,069 90 | .032 | 61 35 | .002 | \$193 91 | \$56 42 | .008 | 2 |
| 3 | Cambridge, | 47,604 21 | .279 | 219 73 | .001 | 6,239 47 | .037 | — | 4,949 02 | .029 | 3 |
| 4 | Central Massachusetts, | 4,466 18 | — | 551 99 | — | 66 96 | — | 519 48 | 158 18 | — | 4 |
| 5 | Easthampton, | 7,107 44 | 3.104 | 7 97 | .003 | 15 57 | .008 | — | 573 83 | .250 | 5 |
| 6 | Edison (Boston), | 344,832 07 | .154 | 46,413 90 | .021 | 14,572 98 | .007 | — | 114,375 18 | .051 | 6 |
| 7 | Edison (Brookton), | 30,976 42 | .138 | 3,180 10 | .014 | 2,550 81 | .011 | — | 13,248 84 | .038 | 7 |
| 8 | Fall River, | 19,328 19 | .114 | 3,821 78 | .023 | 744 07 | .004 | — | 6,378 01 | .042 | 8 |
| 9 | Fitchburg, | 16,756 39 | .248 | 964 43 | .014 | 503 53 | .008 | 1 33 | 2,861 77 | .038 | 9 |
| 10 | Greenfield, | 13,701 27 | .115 | 2,527 93 | .021 | 126 65 | .001 | 676 94 | 346 64 | .009 | 10 |
| 11 | Haverhill, | 15,602 15 | .182 | 1,353 81 | .016 | 635 43 | .007 | — | 5,877 31 | .068 | 11 |
| 12 | Holyoke, ¹ | 33,505 72 | .190 | 707 32 | .004 | 730 20 | .004 | 1,080 04 | 5,231 55 | .036 | 12 |
| 13 | Lawrence, | 25,435 67 | .322 | — | — | 846 88 | .011 | 554 67 | 3,122 44 | .047 | 13 |
| 14 | Lowell, | 30,422 35 | .156 | 2,346 33 | .012 | 1,128 56 | .006 | — | 13,053 10 | .067 | 14 |
| 15 | Lynn, | 27,890 77 | .198 | 949 59 | .007 | 5,778 45 | .041 | — | 17,509 84 | .125 | 15 |
| 16 | Malden, | 16,697 69 | .142 | 2,078 60 | .017 | 1,194 66 | .010 | — | 8,461 81 | .072 | 16 |
| 17 | New Bedford, | 26,511 12 | .177 | 3,448 98 | .023 | 511 05 | .004 | — | 7,431 34 | .050 | 17 |
| 18 | North Adams, | 10,312 41 | .192 | 1,278 84 | .024 | 315 62 | .006 | — | 1,379 50 | .026 | 18 |
| 19 | Pittsfield, | 21,661 77 | .379 | 858 67 | .015 | 1,339 79 | .023 | — | 4,050 30 | .071 | 19 |
| 20 | Salem, | 17,382 49 | .127 | 1,370 33 | .010 | 13 84 | — | — | 7,488 01 | .055 | 20 |
| 21 | Taunton, ¹ | 17,912 02 | .329 | 1,003 71 | .019 | 240 88 | .004 | — | 1,874 28 | .034 | 21 |
| 22 | United (Springfield), | 40,094 73 | .119 | 9,208 67 | .028 | 11,419 88 | .034 | 424 47 | 16,046 59 | .049 | 22 |
| 23 | Webster, | 11,347 69 | .181 | 519 30 | .008 | 362 04 | .006 | — | 1,494 70 | .024 | 23 |
| 24 | Worcester, | 36,754 96 | .112 | 8,062 76 | .025 | 14,185 97 | .043 | — | 15,787 35 | .048 | 24 |
| 25 | Worcester Suburban, | — | — | — | — | — | — | — | — | — | 25 |

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Concluded.

| No. of Company. | COMPANY. | ELECTRIC PLANT REPAIRS. | | TOTAL COST OF MANUFACTURE. | | CURRENT BOUGHT. | | | TOTAL COST OF CURRENT MADE AND PURCHASED. | | No. of Company. |
|-----------------|------------------------|-------------------------|-----------------------------|----------------------------|-----------------------------|--------------------|-------------|-------------------------------|---|-----------------------------|-----------------|
| | | Amount. | Per K. W. Hr. made (Cents). | Amount. | Per K. W. Hr. made (Cents). | K. W. Hrs. bought. | Amount. | Per K. W. Hr. bought (Cents). | Amount. | Per K. W. Hr. sold (Cents). | |
| 1 | Abington and Rockland, | \$436 89 | — | \$3,273 94 | — 1 | 5,079,830 | \$61,778 70 | 1.216 | \$65,052 64 | 1.662 | 1 |
| 2 | Albion, | 818 98 | .025 | 17,026 41 | .514 | 2,554,655 | 28,742 67 | 1.125 | 45,769 08 | .971 | 2 |
| 3 | Cambridge, | 5,778 08 | .034 | 140,352 16 ² | .821 ² | 8,132 | 390 10 | 4.785 | 140,742 26 ² | .993 ² | 3 |
| 4 | Central Massachusetts, | 1,380 22 | — | 7,143 01 ³ | — | 7,537,008 | 109,398 74 | 1.451 | 116,541 75 | 1.712 | 4 |
| 5 | Easthampton, | 243 67 | .106 | 10,141 54 | 4.429 | 13,578,800 | 70,047 03 | 8.516 | 80,188 57 | .688 | 5 |
| 6 | Edison (Boston), | 124,532 99 | .056 | 1,464,079 99 | .656 | — | — | — | 1,464,154 76 | .900 | 6 |
| 7 | Edison (Brooklyn), | 12,709 95 | .057 | 175,802 39 | .785 | 19,660 | 393 20 | 2.000 | 175,802 39 | .934 | 7 |
| 8 | Fall River, | 763 04 | .004 | 101,688 30 | .599 | 1,980,178 | 12,939 93 | .653 | 102,081 50 | .718 | 8 |
| 9 | Fitchburg, | 400 62 | .006 | 73,002 80 ² | 1.082 ² | 2,139,530 | 31,122 22 | 1.455 | 85,942 73 ² | 1.128 ² | 9 |
| 10 | Greenfield, | 633 26 | .005 | 18,792 94 | .157 | — | — | — | 49,915 16 | .432 | 10 |
| 11 | Haverhill, | 412 24 | .005 | 76,196 85 | .888 | — | — | — | 76,196 85 | 1.127 | 11 |
| 12 | Holyoke, ⁴ | 1,315 39 | .007 | 142,806 33 | .809 | — | — | — | 142,806 33 | .973 | 12 |
| 13 | Lawrence, | 1,624 22 | .020 | 82,688 32 | 1.047 | — | — | — | 82,688 32 | 1.501 | 13 |
| 14 | Lowell, | 1,969 52 | .010 | 163,815 21 | .842 | 305 | 24 40 | 8.000 | 163,839 61 | 1.083 | 14 |
| 15 | Lynn, | 2,926 74 | .021 | 128,691 30 | .916 | — | — | — | 128,691 30 | 1.190 | 15 |
| 16 | Malden, | 1,452 78 | .012 | 113,531 57 ² | .965 ² | 152,200 | 1,522 00 | 1.000 | 115,053 57 ² | 1.293 ² | 16 |
| 17 | New Bedford, | 1,372 36 | .009 | 111,973 46 ² | .749 ² | — | — | — | 111,973 46 ² | .960 ² | 17 |
| 18 | North Adams, | 756 68 | .014 | 49,648 12 | .924 | — | — | — | 49,648 12 | 1.141 | 18 |
| 19 | Pittsfield, | 646 90 | .011 | 78,109 97 ⁵ | 1.365 ⁵ | 433,220 | 5,655 66 | 1.305 | 83,765 63 ⁵ | 1.579 ⁵ | 19 |
| 20 | Salem, | 456 69 | .003 | 94,404 45 | .690 | — | — | — | 94,404 45 | .761 | 20 |
| 21 | Taunton, ⁴ | 102 80 | .002 | 61,905 30 | 1.136 | — | — | — | 61,905 30 | 1.400 | 21 |
| 22 | United (Springfield), | 10,792 07 | .032 | 246,874 40 | .735 | 562,800 | 2,176 70 | .387 | 249,051 10 | .951 | 22 |
| 23 | Webster, | 484 33 | .008 | 56,607 43 ² | .802 ² | — | — | — | 56,607 43 ² | 1.227 ² | 23 |
| 24 | Worcester, | 5,770 28 | .018 | 258,200 16 ² | .789 ² | 8,014,960 | 36,081 68 | .450 | 294,281 84 ² | .861 ² | 24 |
| 25 | Worcester Suburban, | — | — | — | — 1 | 5,683,951 | 83,330 12 | 1.466 | 83,330 12 | 1.470 | 25 |

¹ All current purchased.

² Includes expense incident to steam heating. (See foot-note, p. 358 a.)

³ For generating steam and upkeep of station, held in reserve.

⁴ Municipal plant.

⁵ Includes \$18,825.32 expense incident to steam heating.

(See footnote, p. 358 a.)

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

| No. of Company. | COMPANY. | WAGES FOR CARE OF LIGHTS, METER AND MOTORS, METER READING, CLERICAL LABOR, ETC. | | DISTRIBUTION (TOOLS AND EQUIPMENT). | | MAINTENANCE AND RENEWALS (STREET LAMPS). | | RENEWALS OF LAMPS (COMMERCIAL). | | No. of Company. |
|-----------------|------------------------|---|----------------------------|-------------------------------------|----------------------------|--|----------------------------|---------------------------------|----------------------------|-----------------|
| | | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | |
| 1 | Abington and Rockland, | \$7,328 44 | .187 | \$8,553 34 | .219 | \$2,006 31 | .051 | \$1,745 89 | .045 | 1 |
| 2 | Athol, | 1,386 05 | .034 | 143 88 | .003 | 2,578 52 | .055 | 50 25 | .001 | 2 |
| 3 | Cambridge, | 46,437 73 | .328 | 12,976 36 | .091 | 8,041 41 | .057 | 4,686 76 | .033 | 3 |
| 4 | Central Massachusetts, | 4,748 02 | .070 | 308 04 | .005 | 2,384 38 | .035 | 448 20 | .006 | 4 |
| 5 | Easthampton, | 520 08 | .004 | 266 23 | .002 | 400 14 | .003 | | | 5 |
| 6 | Edison (Boston), | 87,362 61 | .054 | — | — | 152,744 35 | .094 | 187,558 00 | .115 | 6 |
| 7 | Edison (Brockton), | 28,802 27 | .153 | 8,857 84 | .047 | 7,603 29 | .040 | 4,006 20 | .021 | 7 |
| 8 | Fall River, | 25,451 52 | .179 | 8,777 38 | .062 | 8,680 47 | .061 | 3,773 51 | .027 | 8 |
| 9 | Fitchburg, | 3,997 63 | .053 | 3,332 44 | .044 | 4,742 14 | .062 | 1,938 91 | .026 | 9 |
| 10 | Greenfield, | 8,670 20 | .075 | 3,985 35 | .035 | 3,943 54 | .034 | 533 33 | .005 | 10 |
| 11 | Haverhill, | 8,495 49 | .126 | 6,027 90 | .089 | 8,203 13 | .121 | 2,511 40 | .037 | 11 |
| 12 | Holyoke, 1 | 2,615 15 | .018 | 3,244 93 | .022 | 10,199 05 | .069 | 1,715 84 | .012 | 12 |
| 13 | Lawrence, | 9,330 25 | .170 | 938 33 | .017 | 2,383 82 | .043 | 4,537 98 | .083 | 13 |
| 14 | Lowell, | 26,247 96 | .174 | 14,469 29 | .096 | 3,043 26 | .020 | 8,792 87 | .026 | 14 |
| 15 | Lynn, | 25,231 73 | .234 | 18,958 36 | .175 | 6,636 83 | .061 | 13,792 45 | .127 | 15 |
| 16 | Malden, | 14,538 12 | .163 | 13,490 77 | .152 | 18,506 96 | .208 | 12,449 73 | .140 | 16 |
| 17 | New Bedford, | 30,497 48 | .262 | 10,344 98 | .089 | 7,273 50 | .062 | 2,655 60 | .036 | 17 |
| 18 | North Adams, | 1,466 11 | .034 | 2,372 66 | .054 | 1,438 67 | .033 | 772 63 | .018 | 18 |
| 19 | Pittsfield, | 20,940 24 | .395 | 4,160 86 | .078 | 5,057 34 | .095 | 3,809 40 | .072 | 19 |
| 20 | Salem, | 8,895 76 | .072 | 4,072 26 | .033 | 6,490 01 | .052 | 3,715 00 | .030 | 20 |
| 21 | Taunton, 1 | 1,671 35 | .038 | 3,428 87 | .077 | 1,381 82 | .031 | 218 95 | .005 | 21 |
| 22 | United (Springfield), | 33,832 16 | .129 | 2,251 25 | .009 | 29,551 63 | .113 | 5,046 54 | .019 | 22 |
| 23 | Webster, | 6,124 65 | .133 | 407 56 | .009 | 2,838 64 | .061 | 3,125 17 | .068 | 23 |
| 24 | Worcester, | 25,198 85 | .074 | 13,548 68 | .040 | 7,902 20 | .023 | 5,764 26 | .017 | 24 |
| 25 | Worcester Suburban, | 8,160 81 | .144 | 454 66 | .008 | 2,999 93 | .053 | 377 80 | .007 | 25 |

1 Municipal plant.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

| No. of Company. | COMPANY. | REPAIRS AND RENEWALS. | | | | TOTAL COST OF DIS- TRIBUTION. | | No. of Company. |
|-----------------|---------------------------------|-----------------------|----------------------------------|--------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------|
| | | LINES AND CONDUITS. | | METERS AND TRANSFORMERS. | | Amount. | Per K.W. Hr. sold (Cents). | |
| | | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | | | |
| 1 | Abington and Rockland, | \$7,945 96 | .203 | \$753 66 | .019 | \$28,333 60 | .724 | 1 |
| 2 | Athol, | 968 07 | .020 | 353 68 | .008 | 5,690 45 | .121 | 2 |
| 3 | Cambridge, | 11,294 67 | .080 | 6,933 34 | .049 | 90,420 27 | .638 | 3 |
| 4 | Central Massachusetts, | 9,053 57 | .133 | 341 32 | .005 | 17,283 53 | .254 | 4 |
| 5 | Easthampton, | 4,661 01 | .037 | 245 78 | .002 | 6,093 24 | .048 | 5 |
| 6 | Edison (Boston), | 459,769 84 | .283 | 80,451 69 | .049 | 967,886 49 | .595 | 6 |
| 7 | Edison (Brookton), | 13,565 25 | .072 | 670 64 | .004 | 63,505 49 | .337 | 7 |
| 8 | Fall River, | 11,580 00 | .081 | 6,091 12 | .043 | 64,324 00 | .453 | 8 |
| 9 | Fitchburg, | 10,438 62 | .137 | 626 29 | .008 | 25,136 03 | .330 | 9 |
| 10 | Greenfield, | 16,902 80 | .146 | 957 12 | .008 | 34,992 34 | .303 | 10 |
| 11 | Haverhill, | 4,341 28 | .064 | 1,960 09 | .029 | 31,539 29 | .466 | 11 |
| 12 | Holyoke, 1 | 10,992 27 | .075 | 5,379 62 | .036 | 34,146 86 | .232 | 12 |
| 13 | Lawrence, | 28,941 68 | .526 | 4,917 92 | .089 | 51,099 98 | .928 | 13 |
| 14 | Lowell, | 25,313 31 | .167 | 2,857 16 | .019 | 75,893 85 | .502 | 14 |
| 15 | Lynn, | 29,502 34 | .273 | 3,964 32 | .037 | 98,136 03 | .907 | 15 |
| 16 | Malden, | 35,682 57 | .401 | 5,318 32 | .060 | 99,986 47 | 1.124 | 16 |
| 17 | New Bedford, | 17,949 05 | .154 | 2,111 48 | .018 | 72,442 09 | .621 | 17 |
| 18 | North Adams, | 2,812 50 | .065 | 400 75 | .009 | 9,263 32 | .213 | 18 |
| 19 | Pittsfield, | 6,560 70 | .124 | 5,524 02 | .104 | 46,052 56 | .868 | 19 |
| 20 | Salem, | 6,411 06 | .051 | 1,103 91 | .009 | 30,688 00 | .247 | 20 |
| 21 | Taunton, 1 | 10,112 96 | .229 | 1,224 45 | .028 | 18,038 40 | .408 | 21 |
| 22 | United (Springfield), | 38,081 78 | .145 | 2,115 63 | .008 | 110,878 99 | .423 | 22 |
| 23 | Webster, | 8,472 98 | .183 | 461 89 | .010 | 21,430 89 | .464 | 23 |
| 24 | Worcester, | 70,400 43 | .206 | 3,962 58 | .011 | 126,777 00 | .371 | 24 |
| 25 | Worcester Suburban, | 4,034 36 | .071 | 1,229 61 | .021 | 17,257 17 | .304 | 25 |

1 Municipal plant.

2. OPERATING EXPENSES — Concluded.

(c) Office Management and Other Operating Expenses.

| No. of Company. | COMPANY. | EXPENSES OF MAN- AGEMENT. | | TAXES. | | MISCELLANEOUS EX- PENSES. | | TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION. | | No. of Company. |
|-----------------|--------------------------|------------------------------|----------------------------------|-------------|----------------------------------|------------------------------|----------------------------------|---|----------------------------------|-----------------|
| | | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | |
| 1 | Abington and Rockland, . | \$24,122 99 | .616 | \$11,268 33 | .288 | \$4,759 87 | .122 | \$133,537 43 | 3.412 | 1 |
| 2 | Athol, . | 3,293 31 | .070 | 12,380 05 | .263 | 1,789 47 | .038 | 68,922 36 | 1.463 | 2 |
| 3 | Cambridge, . | 38,323 59 | .270 | 59,228 95 | .418 | 10,830 34 | .076 | 339,545 41 | 2.395 | 3 |
| 4 | Central Massachusetts, . | 6,620 36 | .097 | 8,299 68 | .122 | 2,329 32 | .034 | 151,074 64 | 2.219 | 4 |
| 5 | Easthampton, . | 6,931 88 | .055 | 10,061 27 | .080 | 2,005 81 | .016 | 105,280 77 | .837 | 5 |
| 6 | Edison (Boston), . | 1,048,684 93 | .644 | 954,760 24 | .587 | 215,128 84 | .132 | 4,650,615 26 | 2.858 | 6 |
| 7 | Edison (Brookton), . | 69,575 26 | .369 | 55,292 20 | .294 | 10,029 91 | .033 | 374,205 25 | 1.987 | 7 |
| 8 | Fall River, . | 54,114 25 | .381 | 54,171 67 | .381 | 6,402 72 | .045 | 281,094 14 | 1.978 | 8 |
| 9 | Fitchburg, . | 30,045 53 | .394 | 24,171 12 | .317 | 5,989 33 | .079 | 171,284 74 | 2.248 | 9 |
| 10 | Greenfield, . | 31,104 69 | .269 | 20,419 48 | .177 | 7,099 54 | .062 | 143,531 21 | 1.243 | 10 |
| 11 | Haverhill, . | 41,745 67 | .618 | 28,833 98 | .427 | 6,648 42 | .098 | 184,964 21 | 2.736 | 11 |
| 12 | Holyoke, ¹ . | 23,449 26 | .160 | — | — | 3,524 74 | .024 | 203,927 19 | 1.389 | 12 |
| 13 | Lawrence, . | 25,593 77 | .465 | 31,363 44 | .569 | 8,428 16 | .153 | 199,173 67 | 3.616 | 13 |
| 14 | Lowell, . | 67,302 00 | .445 | 49,156 64 | .325 | 14,272 95 | .094 | 370,465 05 | 2.449 | 14 |
| 15 | Lynn, . | 24,717 88 | .229 | 49,686 53 | .459 | 18,471 50 | .171 | 319,703 24 | 2.956 | 15 |
| 16 | Malden, . | 58,040 41 | .652 | 50,507 01 | .567 | 11,861 64 | .133 | 335,449 10 | 3.769 | 16 |
| 17 | New Bedford, . | 33,141 03 | .284 | 47,625 17 | .409 | 6,428 23 | .065 | 271,609 98 | 2.329 | 17 |
| 18 | North Adams, . | 19,121 09 | .439 | 9,954 94 | .229 | 3,277 36 | .075 | 91,264 83 | 2.098 | 18 |
| 19 | Pittsfield, . | 18,910 70 | .357 | 15,786 28 | .298 | 9,647 47 | .182 | 174,162 64 | 3.284 | 19 |
| 20 | Salem, . | 45,477 68 | .367 | 23,618 02 | .190 | 7,641 22 | .062 | 201,829 37 | 1.627 | 20 |
| 21 | Taunton, ¹ . | 8,203 24 | .186 | — | — | 1,782 21 | .040 | 89,929 15 | 2.034 | 21 |
| 22 | United (Springfield), . | 78,531 62 | .300 | 90,019 89 | .343 | 13,029 80 | .050 | 541,511 40 | 2.067 | 22 |
| 23 | Webster, . | 10,534 08 | .228 | 5,748 04 | .125 | 4,107 63 | .089 | 98,428 07 | 2.133 | 23 |
| 24 | Worcester, . | 79,128 99 | .232 | 75,353 30 | .221 | 20,495 90 | .060 | 596,037 03 | 1.745 | 24 |
| 25 | Worcester Suburban, . | 5,269 39 | .093 | 17,463 39 | .308 | 2,194 22 | .038 | 125,504 29 | 2.213 | 25 |

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

| No. of Company. | COMPANY. | NET OPERATING INCOME. | | INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS. | | INTEREST. | | No. of Company. |
|-----------------|------------------------|-----------------------|----------------------------|---|----------------------------|------------|----------------------------|-----------------|
| | | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | |
| 1 | Abington and Rockland, | \$39,239 88 | 1.003 | \$1,326 00 | .034 | \$2,344 80 | .060 | 1 |
| 2 | Athol, | 62,220 16 | 1.321 | 15,829 03 | — | 11,562 97 | — | 2 |
| 3 | Cambridge, | 251,252 46 | 1.772 | 7,979 25 | .056 | 5,066 80 | .036 | 3 |
| 4 | Central Massachusetts, | 48,781 03 | .716 | 5,491 34 | .080 | 24,926 89 | .366 | 4 |
| 5 | Easthampton, | 52,124 54 | .415 | 3,503 61 | — | 4,244 16 | — | 5 |
| 6 | Edison (Boston), | 3,678,220 81 | 2.261 | 124,967 78 | .077 | 297,248 46 | .183 | 6 |
| 7 | Edison (Brooklyn), | 215,952 79 | 1.147 | 6,992 32 | — | 16,266 19 | — | 7 |
| 8 | Fall River, | 203,240 33 | 1.430 | 5,003 43 | .035 | 16,224 42 | — | 8 |
| 9 | Fitchburg, | 96,028 84 | 1.260 | 30,512 72 | — | 13,969 84 | .114 | 9 |
| 10 | Greenfield, | 126,178 14 | 1.093 | 1,279 63 | .011 | 13,841 49 | .120 | 10 |
| 11 | Haverhill, | 137,312 99 | 2.031 | 3,749 74 | .055 | 9,739 01 | .144 | 11 |
| 12 | Holyoke, | 190,575 77 | 1.298 | 55,222 32 | — | 40,519 45 | — | 12 |
| 13 | Lawrence, | 168,478 24 | 3.059 | 103,862 71 | — | 35,717 21 | — | 13 |
| 14 | Lowell, | 210,928 14 | 1.395 | 8,604 69 | .057 | 2,209 79 | .015 | 14 |
| 15 | Lynn, | 266,735 17 | 2.466 | 202,073 04 | — | 683 76 | — | 15 |
| 16 | Malden, | 174,912 50 | 1.966 | 5,697 06 | .064 | 13,959 08 | .157 | 16 |
| 17 | New Bedford, | 165,516 47 | 1.419 | 193,097 69 | — | 44,882 43 | — | 17 |
| 18 | North Adams, | 65,628 81 | 1.508 | 29,881 32 | — | 9,718 03 | — | 18 |
| 19 | Pittsfield, | 90,220 80 | 1.701 | 594 80 | .011 | 12,900 77 | .243 | 19 |
| 20 | Salem, | 131,265 22 | 1.058 | 6,806 17 | .055 | 7,461 09 | .060 | 20 |
| 21 | Taunton, | 56,115 84 | 1.269 | 5,396 93 | .122 | 16,121 22 | .364 | 21 |
| 22 | United (Springfield), | 467,007 00 | 1.783 | 504,064 17 | 1.924 | 17,149 24 | .065 | 22 |
| 23 | Webster, | 62,642 52 | 1.357 | 22,692 12 | — | 4,368 07 | — | 23 |
| 24 | Worcester, | 548,130 10 | 1.605 | 6,659 22 | .019 | 8,598 31 | .025 | 24 |
| 25 | Worcester Suburban, | 137,548 92 | 2.426 | 8,038 07 | .142 | 11,226 66 | .198 | 25 |

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

| No. of Company. | COMPANY. | DIVIDENDS. | | MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION. | | BALANCE. | | No. of Company. |
|-----------------|--------------------------|--------------|----------------|---|------------|----------------------------|-------------|-----------------|
| | | Amount. | Rate Per Cent. | Per K.W. Hr. sold (Cents). | Amount. | Per K.W. Hr. sold (Cents). | Amount. | |
| 1 | Abington and Rockland, | \$22,680 00 | 8 | .580 | \$1,016 11 | .026 | \$14,524 97 | 1 |
| 2 | Athol, | 51,425 00 | 8½ | — | 17,786 49 | — | 2,725 27 1 | 2 |
| 3 | Cambridge, . . . | 117,000 00 | 12 | .825 | 151,598 69 | 1.069 | 14,433 78 1 | 3 |
| 4 | Central Massachusetts, . | 25,200 00 | 9 | .370 | 11,472 40 | .168 | 7,326 92 1 | 4 |
| 5 | Easthampton, . . . | 27,000 00 | 6 | — | 24,383 99 | — | — | 5 |
| 6 | Edison (Boston), . . . | 2,702,184 00 | 12 | 1.061 | 776,019 10 | .477 | 27,737 03 | 6 |
| 7 | Edison (Brockton), . . | 109,270 00 | 8 | — | 143,181 52 | — | 45,772 60 1 | 7 |
| 8 | Fall River, . . . | 111,442 00 | 8 | .784 | 68,759 61 | .484 | 11,817 73 | 8 |
| 9 | Fitchburg, . . . | 88,800 00 | 10 | — | 21,985 46 | — | 1,786 26 | 9 |
| 10 | Greenfield, . . . | 48,750 00 | 6 | .422 | 24,091 00 | .209 | 40,775 28 | 10 |
| 11 | Haverhill, . . . | 77,070 00 | 10 | 1.140 | 35,021 14 | .518 | 19,232 58 | 11 |
| 12 | Holyoke, 2 . . . | — | 8 | — | 63,597 84 | — | 141,680 80 | 12 |
| 13 | Lawrence, . . . | 200,000 00 | 8 | — | 4,475 75 | — | 32,147 99 | 13 |
| 14 | Lowell, . . . | 94,112 00 | 8 | .622 | 231 47 | .002 | 122,979 57 | 14 |
| 15 | Lynn, . . . | 307,300 00 | 20 | — | 115,222 07 | — | 45,602 38 | 15 |
| 16 | Malden, . . . | 128,160 00 | 12 | 1.440 | 21,048 00 | .237 | 17,442 48 | 16 |
| 17 | New Bedford, . . . | 214,650 00 | 15 | — | 86,073 80 | — | 13,007 93 | 17 |
| 18 | North Adams, . . . | 72,000 00 | 18 | — | 15,227 59 | — | 1,435 49 1 | 18 |
| 19 | Pittsfield, . . . | 37,500 00 | 10 | .707 | 40,414 83 | .762 | — | 19 |
| 20 | Salem, . . . | 64,500 00 | 10 | .520 | 43,707 16 | .352 | 22,403 14 | 20 |
| 21 | Taunton, 2 . . . | — | — | — | 17,944 65 | .406 | 27,446 90 | 21 |
| 22 | United (Springfield), . | 450,000 00 3 | 8 | 1.718 | 308,981 65 | 1.180 | 194,940 28 | 22 |
| 23 | Webster, . . . | 37,400 00 | 10 | — | 30,487 36 | — | 13,079 21 | 23 |
| 24 | Worcester, . . . | 308,000 00 | 22 | .902 | 210,495 74 | .616 | 27,695 27 | 24 |
| 25 | Worcester Suburban, . | 76,000 00 | 10 | 1.340 | 57,812 39 | 1.020 | 547 94 | 25 |

¹ Deficit.² Municipal plant.³ Includes dividend disbursed of 2,500 shares of Indian Orchard Company preferred stock.

TABLE 10. — *Fuel Data.*

The following table gives an analysis of the fuel costs of the companies whose income and expenses are analyzed in the preceding table, the computations being made on the kilowatt hours generated by steam:—

| No. of Company. | COMPANY. | Tons used (2,240 Pounds). | Costs. | | | Pounds per K.W. Hr. gener- ated. |
|-----------------|-------------------------------------|------------------------------|-------------|---|--|---|
| | | | Per Ton. | Total. | Per K.W. Hr. gener- ated (Cents). | |
| 1 | Abington and Rock- land. | — ¹ | — | — | — | — |
| 2 | Athol, | 141.000 | \$6.658 | { \$941 40 ² 96 63 ³ } | — ⁴ | — ⁴ |
| 3 | Cambridge, . . | 17,871.000 | 3.914 | 69,952 74 | .409 | 2.340 |
| 4 | Central Massachu- setts. | — ¹ | — | — | — | — |
| 5 | Easthampton, ⁵ | 498.000 | 4.328 | 2,155 19 | .941 | 4.872 |
| 6 | Edison (Boston), | 198,951.000 | 3.778 | 751,666 72 | .337 | 1.996 |
| 7 | Edison (Brockton), | 24,907.230 | 4.403 | 109,662 10 | .490 | 2.492 |
| 8 | Fall River, . . | 17,940.540 | 3.769 | 67,613 55 | .398 | 2.368 |
| | | 8,786.420 ⁷ | 4.593 | } 49,356 25 | .827 | 4.051 |
| 9 | Fitchburg, ⁶ . . | 1,911.060 ⁸ | 4.480 | | | |
| | | 96.660 ⁹ | 4.550 | | | |
| 10 | Greenfield, ¹⁰ . . | 143.755 | 5.010 | 720 25 | — | — |
| 11 | Haverhill, . . . | 11,045.265 | 4.662 | 51,490 39 | .600 | 2.883 |
| 12 | Holyoke, ¹¹ . . . | 17,836.000 | 4.265 | 76,073 88 | — ⁴ | — ⁴ |
| | | 3,089.948 ² | 5.175 | } 18,115 28 | 2.618 | 13.340 |
| 13 | Lawrence, ¹² . . | 31.272 ⁸ | 4.000 | | | |
| | | 1,000.025 ¹³ | 2.000 | | | |
| 14 | Lowell, | 23,400.900 | 4.758 | 111,339 79 | .573 | 2.695 |
| 15 | Malden, | 15,692.000 ² | 4.645 | } 75,719 79 | .644 | 3.122 |
| | | 707.000 ⁸ | 4.000 | | | |
| 16 | Lynn, | 17,860.000 | 3.719 | 66,424 06 | .473 | 2.847 |
| 17 | New Bedford, . . | 18,329.846 | 3.736 | 68,485 16 | .458 | 2.747 |
| | | 8,146.000 ⁷ | 4.073 | } 35,302 13 | .657 | 3.589 |
| 18 | North Adams, . . | 383.000 ⁹ | 4.270 | | | |
| | | 83.000 ¹⁴ | 5.880 | | | |
| 19 | Pittsfield, . . . | 7,251.529 | 3.923 | 28,447 75 | .497 | 2.840 |
| 20 | Salem, | 15,488.000 | 4.103 | 63,555 23 | .465 | 2.537 |
| 21 | Taunton, ¹¹ . . . | 8,173.000 | 4.838 | 39,538 88 | .725 | 3.358 |
| 22 | United (Springfield), ¹⁵ | 29,156.000 | 4.226 | 123,214 46 | .606 | 3.213 |
| 23 | Webster, | 8,228.000 | 4.967 | 40,865 28 | .651 | 2.937 |
| 24 | Worcester, . . . | 40,512.000 | 4.281 | 173,415 64 | .530 | 2.772 |
| 25 | Worcester Suburban, | — ¹ | — | — | — | — |

¹ All current purchased.

² Coal.

³ Shavings and sawdust.

⁴ Kilowatts generated by steam not given.

⁵ About 98 per cent. of current purchased.

⁶ Electricity generated partly from water power.

⁷ Steam coal.

⁸ Coke.

⁹ Gas coal.

¹⁰ Steam plant operated principally as relay to water power plant.

¹¹ Municipal plant.

¹² Over 90 per cent. of current generated by water power.

¹³ Coke dust.

¹⁴ Anthracite.

¹⁵ About 40 per cent. of current generated by water power.

APPENDIX G. — WATER COMPANIES' STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1916.*

| COMPANY. | Capital Stock. | Bonds. | STOCKHOLDERS. | | Value at Par of Stock held in Massachusetts. | DIVIDENDS. | | Value of Property Assessed locally. | Taxes paid. |
|---|----------------|----------|---------------|----------------------------|--|-------------|----------------|-------------------------------------|-------------|
| | | | Whole Number. | Resident in Massachusetts. | | Amount. | Rate Per Cent. | | |
| Amherst, | \$150,000 | — | 56 | 50 | \$140,300 00 | \$12,000 00 | 8 | \$215,235 | \$3,523 55 |
| Ashfield, | 15,600 | — | 42 | 26 | 5,800 00 | — | — | 9,000 | 198 58 |
| Aspinwall (Lenox), | 10,000 | — | 10 | 10 | 10,000 00 | — | — | — ¹ | 189 97 |
| Barnstable, | 75,000 | \$75,000 | 21 | 21 | 75,000 00 | — | — | 58,000 | 1,077 57 |
| Berkshire (Lee), | 20,000 | 20,000 | 14 | 14 | 20,000 00 | 1,200 00 | 6 | 17,300 | 498 92 |
| Brant Rock (Marshfield), | 5,000 | — | 3 | 3 | 5,000 00 | — | — | 5,400 | 54 50 |
| Bridgewater, | 100,000 | 75,000 | 13 | 12 | 99,500 00 | — | — | — ¹ | 1,691 46 |
| Cheshire, | 15,000 | — | 30 | 24 | 13,800 00 | 1,650 00 | 11 | — ¹ | 279 22 |
| Cohasset, | 100,000 | 65,000 | 74 | 71 | 96,600 00 | 5,000 00 | 5 ² | 116,145 | 1,916 87 |
| Cottage City (Oak Bluffs), | 100,000 | 90,000 | 54 | 22 | 49,700 00 | 5,000 00 | 5 | 95,275 | 2,150 22 |
| Dedham, | 200,000 | 113,000 | 93 | 82 | 172,800 00 | 12,000 00 | 6 | 268,550 | 5,144 24 |
| East Mountain (West Stockbridge), | 4,000 | — | 7 | 7 | 4,000 00 | 560 00 | 14 | 1,800 | 63 29 |
| Edgartown, | 32,500 | 32,500 | 20 | 19 | 32,300 00 | 1,300 00 | 4 | 40,600 | 768 46 |
| Fairhaven, | 125,000 | — | 6 | 6 | 125,000 00 | 3,750 00 | 3 | 62,620 | 1,622 96 |
| Grafton, | 80,000 | 80,000 | 16 | 6 | 600 00 | — | — | 27,330 | 541 05 |
| Granville Center, | 6,000 | — | 6 | 6 | 6,000 00 | — | — | 3,000 | 66 00 |
| Groton, | 31,800 | 28,000 | 28 | 28 | 28,000 00 | 3,180 00 | 10 | 26,450 | 481 87 |
| Hill (Stockbridge), | — ³ | — | — | — | — | — | — | 4,400 | 78 40 |
| Hingham, | 300,000 | 120,000 | 152 | 145 | 295,300 00 | 24,000 00 | 8 | 497,710 | 9,992 94 |
| Holliston, | 50,000 | 50,000 | 6 | 6 | 50,000 00 | — | — | 44,800 | 837 01 |
| Housatonic, | 40,000 | — | 6 | 6 | 40,000 00 | — | — | 46,000 | 824 82 |
| Humarock Beach (Scituate), | 10,000 | — | 4 | 4 | 10,000 00 | — | — | — ¹ | 180 00 |
| Knox Hill (Palmer), | 1,925 | — | 4 | 4 | 1,925 00 | 48 13 | 2 ¹ | 770 | — |

| | | | | | | | | | |
|--|---------|---------|-----|-----|------------|-----------|------------------------------|----------------|-----------|
| Lenox, | 86,600 | 84,000 | 54 | 34 | 36,000 00 | 4,080 00 | — ⁴ | 165,225 | 2,931 18 |
| Ludlow, | 29,000 | — | 1 | 1 | 29,000 00 | 1,450 00 | — ⁵ | — | 571 97 |
| Medfield, | 24,000 | — | 11 | 9 | 19,900 00 | — | — | 3,800 | 424 89 |
| Milford, | 200,000 | 200,000 | 116 | 107 | 183,900 00 | 16,000 00 | 8 | 547,985 | 10,753 95 |
| Millbury, | 113,000 | 31,000 | 27 | 25 | 112,500 00 | — | — | 75,100 | 2,120 12 |
| Mountain Spring (Southampton), | 1,500 | — | 4 | 4 | 1,500 00 | — | — | 500 | 27 80 |
| Northfield Schools, | — | — | — | — | — | — | — | 5,000 | 109 28 |
| Northfield, | 2,000 | — | 10 | 9 | 1,800 00 | — | — | 3,000 | 71 02 |
| Norton, | 75,000 | 75,000 | 7 | 7 | 75,000 00 | — | — | 53,000 | 1,376 73 |
| Onset (Wareham), | 25,000 | 20,000 | 3 | 3 | 25,000 00 | 1,250 00 | 5 | 25,000 | 448 19 |
| Oxford, | 50,000 | 35,000 | 46 | 43 | 49,982 50 | 1,247 50 | 2 ⁶ | 51,250 | 1,437 70 |
| Palmer, | 30,000 | 30,000 | 3 | 3 | 30,000 00 | 3,000 00 | 10 | 48,000 | 1,031 02 |
| Riverside (Gill), | 10,000 | — | 3 | 2 | 6,100 00 | 204 00 | 2 ⁴ ₀₀ | 3,000 | 106 37 |
| Salisbury, | 90,000 | 70,000 | 28 | 24 | 87,800 00 | 2,400 00 | 6 ⁷ | 82,400 | 267 62 |
| Sctuate, | 250,000 | 100,000 | 83 | 78 | 196,800 00 | 11,000 00 | — ⁸ | 350,000 | 4,795 15 |
| Sheffield, | 20,000 | 20,000 | 19 | 15 | 19,600 00 | — | — | 13,600 | 179 50 |
| Southbridge, | 200,000 | — | 66 | 63 | 195,200 00 | 12,000 00 | 6 | 279,055 | 6,703 48 |
| South Egremont, | 8,900 | 6,000 | 21 | 14 | 3,900 00 | — | — | 9,004 | 124 09 |
| Stockbridge, | 43,000 | 18,000 | 28 | 26 | 39,600 00 | — | — | — ¹ | 884 10 |
| Sunderland, | 10,700 | — | 8 | 8 | 10,700 00 | 856 00 | 8 | 6,500 | 194 73 |
| Wannacomet (Nantucket), | 45,000 | 45,000 | 42 | 36 | 43,450 00 | 2,700 00 | 6 | 133,855 | 2,314 39 |
| Westford, | 40,000 | 35,000 | 32 | 31 | 34,500 00 | — | — | 10,850 | 181 76 |
| Westhampton, | 1,500 | — | 10 | 10 | 1,500 00 | 90 00 | 6 | 1,500 | 29 54 |
| Weston, | 50,000 | 50,000 | 9 | 9 | 50,000 00 | 2,000 00 | 4 | 45,250 | 694 03 |
| Williamstown, | 100,000 | 160,000 | 5 | 4 | 60,300 00 | — | — | 60,650 | 1,103 07 |

¹ Not given.² Five per cent. on \$19,600 preferred stock; 5 per cent on \$80,400 common stock.³ No stock issued.⁴ Six per cent. on \$5,000 preferred stock; 5 per cent. on \$81,600 common stock.⁵ Not taxed locally.⁶ On \$49,900.⁷ Three per cent. on \$35,000; 3 per cent. on \$45,000 preferred stock.⁸ Five per cent. on \$100,000 preferred stock; 4 per cent. on \$150,000 common stock.

TABLE 2. — Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water.

| COMPANY. | Source of Supply. | Num- ber of Wells. | Num- ber of Reser- voirs. | Number of Water Towers or Stand- pipes. | Total Storage Capacity in Gallons. | Mode of Supply. | Estimated Total Consump- tion per Year in Gallons. |
|---|--|--------------------------|------------------------------------|---|--|--|---|
| Amherst, | Amethyst Brook, | - | 3 | - | 42,000,000 | Gravity supply and emergency pumping. | 181,691,000 |
| Ashfield, | Brook and springs, | - | 2 | - | 4,250,000 | Gravity, | - |
| Aspinwall (Lenox), | Artesian wells and springs, | - | 2 | 2 | 650,000 | Pumping and gravity, | - |
| Barnstable, | Wells, | 24 | - | 1 | 370,000 | Pumping and gravity, | 45,359,131 |
| Berkshire (Lee), | Mountain brooks and springs, | - | 2 | - | - | Gravity, | - |
| Brant Rock (Marshfield), | Wells fed by springs, | 2 | - | 1 | 50,000 | Pumping and gravity, | - |
| Bridgewater, | Driven wells, | 88 | - | 1 | 276,000 | Pumping and gravity, | 72,132,083 |
| Cheshire, | Spring, Kitchen and Thunder brooks, | - | 2 | - | - | Gravity, | - |
| Cohasset, | Lily Pond and wells, | 67 | 1 | - | 1,500,000 | Pumping and gravity, | - |
| Cottage City (Oak Bluffs), | Beech Grove Springs, | 2 | 2 | 1 | 640,515 | Pumping and gravity, | 78,283,044 |
| Dedham, | Water-bearing meadow lands, | 37 | - | 3 | 805,000 | Pumping and gravity, | 362,056,949 |
| East Mountain (West Stockbridge), | Springs on East Mountain, | - | 2 | - | 6,500 | Gravity, | 1,500,000 |
| Edgartown, | Dug well fed by springs, | 1 | - | 1 | 200,000 | Pumping and gravity, | 25,752,442 |
| Fairhaven, | Wells along Nasketucket Brook, Fairhaven, and Mattapoisett River, Mattapoisett. | 2 | - | 1 | 500,000 | Pumping and gravity, | 101,470,000 |
| Grafton, | Wells fed by springs, | 1 | 1 | 1 | 110,000 ¹ | Pumping and gravity, | 49,060,971 |
| Granville Center, | Springs and wells, | 2 | - | - | 60,000 | Gravity, | 284,669 |

| | | | | | | |
|--|----|---|---|----------------------|---|-------------|
| Groton, | 1 | 1 | 1 | 500,000 | Pumping and gravity, . . . | 35,056,696 |
| Hill (Stockbridge), | - | 2 | - | 19,500 | Gravity, | - |
| Hingham, | 1 | 2 | 2 | 267,197,694 | Pumping and gravity, . . . | - |
| Holliston, | 1 | 1 | 1 | 300,000 ¹ | Pumping and gravity, . . . | 30,466,322 |
| Housatonic, | - | 1 | 1 | 200,000,000 | Gravity, | - |
| Humarock Beach (Stäuate), | - | 1 | 1 | 85,000 | Pumping and gravity, . . . | 110,000 |
| Knox Hill (Palmer), | 2 | - | - | - | Gravity, | - |
| Lenox, | - | 3 | - | 65,800,000 | Gravity and emergency pump- ing, | 127,750,000 |
| Ludlow, | - | - | - | - | Gravity, | 52,876,000 |
| Medfield, | 2 | - | 1 | 30,000 ¹ | Pumping and gravity, . . . | - |
| Milford, | 3 | 2 | 2 | 178,400,000 | Pumping and gravity, . . . | 266,843,000 |
| Millbury, | 1 | 1 | - | 1,500,000 | Pumping and gravity, . . . | 73,434,371 |
| Mountain Spring (Southampton), | - | 4 | - | 4,000 | Gravity, | - |
| Northfield Schools, | - | 1 | - | 700,000 | Gravity and emergency pump- ing, | - |
| Northfield, | - | 1 | - | 360,000 | Gravity, | - |
| Norton, | 19 | - | 1 | 200,000 | Pumping and gravity, . . . | 31,050,108 |
| Onset (Wareham), | - | - | 1 | 94,000 | Pumping and gravity, . . . | 29,443,000 |
| Oxford, | 15 | - | 1 | 150,000 | Pumping and gravity, . . . | - |
| Palmer, | - | 2 | - | 1,700,000 | Gravity, | - |
| Riverside (Gill), | - | 1 | - | 1,000,000 | Gravity, | - |
| Salisbury, | 2 | 1 | 1 | 815,000 | Pumping and gravity, . . . | 21,569,886 |

¹ Capacity of standpipe only.

TABLE 2. — Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water — Concluded.

| COMPANY. | Source of Supply. | Num- ber of Wells. | Num- ber of Reser- voirs. | Number of Water Towers or Stand- pipes. | Total Storage Capacity in Gallons. | Mode of Supply. | Estimated Total Consump- tion per Year in Gallons. |
|-------------------------------|--|--------------------------|------------------------------------|---|--|----------------------------|---|
| Situate, | Driven and dug wells, also pond water- filtered. | 3 | - | 1 | 260,000 | Pumping and gravity, . . . | 96,755,883 |
| Sheffield, | Mountain spring, | - | 1 | - | - | Gravity, | - |
| Southbridge, | Hatchet and Nuisance brooks, . . . | - | 4 | - | 204,624,000 | Gravity, | 235,664,000 |
| South Egremont, | Goodale Brook, | - | 1 | - | - | Gravity, | - |
| Stockbridge, | Lake Averie, | - | 2 | 2 | 60,448,000 | Pumping and gravity, . . . | 109,500,000 |
| Sunderland, | Two springs and Saw Mill Brook, . . | - | - | - | - | Gravity, | - |
| Wannacomet (Nantucket), . . . | Wannacomet Pond and driven wells, . | 50 | - | 1 | 425,000 | Pumping and gravity, . . . | 77,142,651 |
| Westford, | Driven wells, | 10 | - | 2 | 490,000 | Pumping and gravity, . . . | 39,103,500 |
| Westhampton, | Springs forming small brook, . . . | - | 1 | - | - | Gravity, | - |
| Weston, | Cherry and Stony brooks, | 23 | - | 1 | 400,000 | Pumping and gravity, . . . | 41,220,000 |
| Williamstown, | Cold and Sherman springs, Paul Brook, Flora Glen and Rattlesnake Brook. | - | 5 | - | 13,075,000 | Gravity, | - |

TABLE 3. — *Showing the Average Pressure in the Mains and the Number of Services, Hydrants, Meters and Customers on June 30, 1916.*

| COMPANY. | Esti- mated Pressure in Mains in Pounds. | Num- ber of Serv- ices. | NUMBER OF HYDRANTS. | | Num- ber of Meters in Use. | Num- ber of Cus- tomers. |
|--|---|----------------------------------|------------------------|---------------|-------------------------------------|-----------------------------------|
| | | | Pub- lic. | Pri- vate. | | |
| Amherst, | — | — ¹ | 114 | — | 1,086 | 1,086 |
| Ashfield, | — | — ¹ | 15 | — | — | 64 |
| Aspinwall (Lenox), | — | — | — | — | — | 1 |
| Barnstable, | 75-95 | 477 | 70 | — | 15 | 449 |
| Berkshire (Lee), | — | — ¹ | 43 | 6 | — | 682 |
| Brant Rock (Marshfield), | 45-115 | 37 | — | — | — | 529 |
| Bridgewater, | 60-90 | 870 | 78 | 3 | 434 | 870 |
| Cheshire, | 85 | 147 | 25 | 3 | — | 147 |
| Cohasset, | 60 | 640 | 93 | 3 | 35 | 654 |
| Cottage City (Oak Bluffs), | 53-75½ | 1,221 | 87 | 1 | 19 | — ² |
| Dedham, | 45-80 | 2,224 | 189 | 30 | 2,135 | 1,579 |
| East Mountain (West Stock- bridge), | — | — | — | — | 27 | 51 |
| Edgartown, | 45-60 | 353 | 43 | 1 | 3 | 353 |
| Fairhaven, | 60-74 | 1,042 | 109 | 14 | — | 1,142 |
| Grafton, | 74-160 | 380 | 97 | — | 8 | 365 |
| Granville Center, | — | 18 | — | — | 16 | 17 |
| Groton, | 60-100 | 275 | 52 | 8 | 275 | 275 |
| Hill (Stockbridge), | — | — | — | — | — | 13 |
| Hingham, | 31-102 | 3,878 | 381 | 53 | 75 | 3,878 |
| Holliston, | 70-101 | 262 | 58 | — | — | 262 |
| Housatonic, | — | 518 | 9 | 1 | 9 | 518 |
| Humarock Beach (Scituate), | 30-40 | — ¹ | — | — | — | 107 |
| Knox Hill (Palmer), | — | 20 | — | — | — | 20 |
| Lenox, | — | 306 | 48 | 5 | 159 | 340 |
| Ludlow, | — | — | 61 | 51 | 733 | 660 |
| Medfield, | 40 | 179 | — | — | 1 | 179 |
| Milford, | 15-100 | 2,486 | 191 | 4 | 1,879 | 2,486 |
| Millbury, | 38-130 | 514 | 76 | 20 | 20 | 496 |
| Mountain Spring (South- ampton), | — | — ¹ | — | — | — | 25 |
| Northfield Schools, | — | — | 6 | 11 | 87 | 109 |
| Northfield, | — | 76 | — | 8 | 62 | 93 |
| Norton, | 70-114 | 238 | 63 | 30 | 6 | 228 |
| Onset (Wareham), | 43-55 | 878 | 45 | 2 | 1 | 878 |
| Oxford, | 97 | 446 | 44 | 16 | 263 | 717 |
| Palmer, | — | 474 | 74 | 2 | 129 | 474 |
| Riverside (Gill), | — | 46 | — | — | — | 46 |
| Salisbury, | 40-65 | 450 | 63 | 1 | 1 | 450 |
| Scituate, | 40-70 | 1,210 | 150 | 17 | 1 | 1,210 |
| Sheffield, | — | 130 | 20 | — | 6 | 130 |
| Southbridge, | 30-105 | 1,385 | 177 | 60 | 1,442 | 863 |
| South Egremont, | — | 47 | 4 | — | 5 | 55 |
| Stockbridge, | 90-95 | 329 | 42 | 1 | 22 | 315 |
| Sunderland, | — | 96 | — | 6 | — | 96 |
| Wannacomet (Nantucket), | 47-55 | 1,486 | 85 | — | 10 | 1,294 |
| Westford, | 75-90 | 305 | 50 | 1 | — | 305 |
| Westhampton, | — | 25 | 1 | — | — | 60 |
| Weston, | 30-110 | 303 | 55 | 21 | 251 | 227 |
| Williamstown, | — | — ¹ | 75 | 6 | 588 | 570 |

¹ Owned by consumers.² Unknown.

| Hill (Stockbridge), | Iron, | 50,222 | 3,510 | 3,837 | 29,324 | 1,063 | 82,829 | 125,082 | 48,132 | 27,031 | 75,130 | 20,209 | 16,900 | 492,379 | 1 | - |
|--------------------------------|---|--------|-------|-------|--------|-------|--------|---------|--------|--------|--------|--------|--------|---------|-------|----------|
| Hingham, | Wrought iron, cast iron and cement lined, | | | | | | | | | | | | | 93 | 1,339 | |
| Holliston, | Cast iron, | - | - | - | - | - | 9,625 | 21,725 | 4,975 | 5,250 | 900 | - | - | 8 | 3,535 | 5 45,775 |
| Housatonic, | Cast iron, | - | - | - | 2,800 | - | 17,910 | 7,960 | 29,162 | 4,343 | 2,146 | 125 | - | 12 | 1,086 | 64,446 |
| Humarock Beach (Scituate), | Galvanized iron, | - | - | - | - | - | - | - | - | - | - | - | - | 2 | 640 | 411,200 |
| Knox Hill (Palmer), | Tarred wrought iron, | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 3 - | 4 5,280 |
| Lenox, | Iron, | - | - | - | - | - | - | - | - | - | - | - | - | 18 | 3,286 | 98,326 |
| Ludlow, | Cast iron, | - | - | - | - | - | 5,280 | 20,700 | 24,040 | 15,626 | 15,840 | 16,840 | - | 8 | 1,098 | 43,338 |
| Medfield, | Cast iron and wrought iron, | - | - | - | - | - | - | - | - | - | - | - | - | 4 | - | 21,120 |
| Milford, | Cast and wrought iron, tarred or galvanized wrought iron, lead lined iron and lead. | 1,307 | 111 | 183 | 5,237 | - | 45,719 | 80,024 | 39,590 | 6,547 | 9,239 | 19,393 | 18 | 39 | 1,447 | 207,367 |
| Millbury, | Cast iron, | - | - | - | - | - | - | - | - | - | - | - | - | 13 | 1,489 | 70,129 |
| Mountain Spring (Southampton), | Iron, | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 5,000 |
| Northfield Schools, | Cast iron, iron and steel galvanized, soft iron enameled. | - | - | - | - | - | 1,650 | - | 6,702 | 7,200 | - | - | - | 4 | 5,209 | 26,329 |
| Northfield, | Cast iron, | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 2,220 | 7,500 |
| Norton, | Cast iron and galvanized wrought iron, | - | - | - | 240 | 2,864 | - | 2,714 | 14,354 | 19,710 | 18,334 | 6,340 | - | 12 | 1,532 | 64,892 |
| Onset (Wareham), | Cast iron, galvanized iron and cement lined. | 7,121 | 7,223 | 6,743 | 19,200 | 165 | 10,270 | 16,429 | 13,708 | 787 | - | - | - | 15 | 2,446 | 81,646 |
| Oxford, | Universal and galvanized, | 1,405 | 4,940 | 392 | 15,082 | - | - | - | 13,007 | 22,397 | 4,840 | - | - | 11 | 3,982 | 62,063 |
| Palmer, | Cement and cast iron, | - | - | - | - | - | - | - | - | - | - | - | - | 10 | - | 352,800 |
| Riverside (Gill), | Cast iron, | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,500 | 4,500 |
| Salisbury, | Cast iron and wrought iron, | 75,500 | - | - | - | - | - | - | 29,592 | 15,470 | 11,798 | 9,390 | - | 13 | 3,110 | 71,750 |

¹ Not given.² Includes 5,963 feet owned by town.³ Estimated.⁴ Lengths of various sizes not given.⁵ Includes 3,300 feet under 4 inches.⁶ Includes 10,777 feet under 3 inches.⁷ Includes sizes from 1 inch to 2½ inches.

TABLE 4. — *Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies — Concluded.*

| COMPANY. | Kind of Pipe. | DIAMETER IN INCHES. | | | | | | | | | | | Total Length in Feet. | LENGTH IN MILES AND FEET. | |
|-----------------------------------|--|---------------------|-------|-------|--------|--------|----------|--------|--------|--------|--------|-------|-----------------------|---------------------------|-------|
| | | 1 and under. | 1½ | 2 | 3 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | | Miles. | Feet. |
| | | | | | | | | | | | | | | | |
| Scituate, | Cast iron and wrought iron galvanized, . . | - | - | - | - | - | 1133,077 | 44,474 | 16,670 | 7,920 | - | - | 202,141 | 38 | 1,501 |
| Sheffield, | Iron, | 3,150 | - | 100 | 2,800 | - | 5,280 | 5,280 | 10,560 | - | - | - | 27,170 | 5 | 770 |
| Southbridge, | Cast iron and wrought iron, | - | 991 | - | 12,117 | - | 11,530 | 56,173 | 6,190 | 6,486 | 16,382 | 1,119 | 12,639 | 23 | 2,187 |
| South Egremont, | Cast iron and galvanized wrought iron, . . | - | - | - | 3,000 | - | 15,150 | 4,000 | - | - | - | - | 22,150 | 4 | 1,030 |
| Stockbridge, | Cast iron, | 1,850 | 7,400 | - | - | - | 7,449 | 12,945 | 5,579 | 16,835 | - | - | * 55,128 | 10 | 2,328 |
| Sunderland, | Cast iron, wrought iron and galvanized iron. | 2,640 | - | - | 7,920 | 2,640 | 2,640 | 5,940 | - | - | - | - | 21,780 | 4 | 660 |
| Wannacomet (Nantucket), | Cast iron, wood and galvanized iron, . . | 2,655 | 5,336 | 1,718 | 14,839 | 635 | 27,916 | 26,275 | 12,108 | 9,979 | 16 | - | 101,477 | 19 | 1,157 |
| Westford, | Cast iron, | - | - | - | - | - | 10,559 | 8,516 | 27,525 | - | - | - | 46,600 | 8 | 4,360 |
| Westhampton, | Galvanized, | - | - | - | - | - | - | - | - | - | - | - | 3 - | - | - |
| Weston, | Cast iron and galvanized wrought iron, . . | - | 300 | - | 736 | - | 11,554 | 45,947 | 11,280 | - | - | - | 69,817 | 13 | 1,177 |
| Williamstown, | Cast iron, | 1,120 | - | - | 11,280 | 23,921 | 10,250 | 29,401 | 26,916 | 1,560 | - | - | 104,448 | 19 | 4,128 |

¹ Includes 13,358 feet under 6 inches.

² Includes 2,170 feet of 2½-inch pipe; also 900 feet of 18-inch pipe.

³ Not given.

APPENDIX H. — MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named on June 30, 1916: —

| MUNICIPALITY. | BOILERS. | | ENGINES. | | DYNAMOS. | |
|-----------------------------|----------------|-------------------|----------------|---------------------|----------------|-----------------------|
| | No. | Total Rated H. P. | No. | Total Rated H. P. | No. | Total K. W. Capacity. |
| Ashburnham, ¹ | — | — | — | — | — | — |
| Belmont, ¹ | — | — | — | — | — | — |
| Boylston, ¹ | — | — | — | — | — | — |
| Braintree, | 3 | 375 | 3 | 625 | 3 | 452 |
| Chicopee, | 4 | 968 | 3 | 2,025 | 3 | 1,500 |
| Concord, | 3 | 270 | 3 | 1,550 | 3 | 1,033 |
| Danvers, | 4 | 550 | 5 | 1,285 | 5 | 1,685 |
| Georgetown, ¹ | — | — | — | — | — | — |
| Groton, ¹ | — | — | — | — | — | — |
| Groveland, ¹ | — | — | — | — | — | — |
| Hingham, ¹ | — | — | — | — | — | — |
| Holden, ¹ | — | — | — | — | — | — |
| Holyoke, | 14 | 5,000 | 4 | 13,561 ² | 6 | 10,950 |
| Hudson, | 3 | 330 | 3 | 952 | 3 | 650 |
| Hull, | 2 | 519 | 4 | 895 | 4 | 955 |
| Ipswich, | 2 | 300 | 3 | 660 | 3 | 380 |
| Littleton, ¹ | — | — | — | — | — | — |
| Lunenburg, ¹ | — | — | — | — | — | — |
| Mansfield, | — | — | 4 ³ | 680 | 4 | 500 |
| Marblehead, | 4 | 550 | 4 | 700 | 4 | 600 |
| Merrimac, | — ⁴ | — | 2 | 272 | 2 | 195 |
| Middleborough, | 1 | 25 | 3 ⁵ | 278 ⁶ | 2 | 350 |
| Middleton, ¹ | — | — | — | — | — | — |
| North Attleborough, | 2 | 494 | 4 | 852 | 4 | 610 |
| Norwood, ¹ | — | — | — | — | — | — |
| Paxton, ¹ | — | — | — | — | — | — |
| Peabody, | 3 | 657 | 3 | 1,350 | 3 | 975 |
| Princeton, ¹ | — | — | — | — | — | — |
| Reading, | 3 | 375 | 4 | 1,380 | 4 | 1,000 |
| Rowley, ¹ | — | — | — | — | — | — |
| Shrewsbury, ¹ | — | — | — | — | — | — |
| South Hadley, ¹ | — | — | — | — | — | — |
| Sterling, ¹ | — | — | — | — | — | — |
| Taunton, | 6 | 2,000 | 4 | 5,850 | 4 ⁷ | 3,800 |
| Templeton, ¹ | — | — | — | — | — | — |
| Wakefield, ¹ | 2 | 250 | — | — | — | — |
| Wellesley, ¹ | — | — | — | — | — | — |
| West Boylston, ¹ | — | — | — | — | — | — |
| Westfield, | 4 | 808 | 3 | 1,940 | 3 | 1,500 |

¹ No generating equipment; all current purchased.⁵ Gas engines.² Also 4 water wheels 1,120 horse power.⁶ Also 2 water wheels 157 horse power.³ Oil engines.⁷ Also 2 power generators 162 kilowatts.⁴ Boilers owned by water department.

TABLE 2. — *Street Lines Equipment.*

The following data from the several returns are descriptive of the outside electric construction on June 30, 1916, in each of the municipalities: —

| MUNICIPALITY. | Total Length of Wire (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Streets with Overhead Wires (Feet). |
|-----------------------------|------------------------------|---------------------------------|--------------------------------|---|
| Ashburnham, | 195,930 | 490 | 12 | 79,637 |
| Belmont, | 714,833 | 1,627 | 105 | 172,701 |
| Boylston, | 175,830 | 405 | 24 | 44,840 |
| Braintree, | 924,785 | 1,821 | 46 | 218,064 |
| Chicopee, | 1,458,019 | 1,319 | 135 | — ¹ |
| Concord, | 1,219,714 | 1,996 | 8 | 263,170 |
| Danvers, | 968,052 | 1,343 | 98 | 300,500 |
| Georgetown, | 340,662 | 702 | 5 | 68,296 |
| Groton, | 369,040 | 829 | 4 | 125,550 |
| Groveland, | 344,615 | 448 | 12 | 94,700 |
| Hingham, | 1,173,231 | 1,277 | 14 | 202,972 |
| Holden, | 442,475 | 853 | 61 | 111,000 |
| Holyoke, | 1,649,195 | 2,475 | 149 | 257,284 |
| Hudson, | 844,556 | 1,054 | 180 | 159,800 |
| Hull, | 982,868 | 1,582 | 46 | 170,400 |
| Ipswich, | 493,430 | 1,083 | 22 | 129,600 |
| Littleton, | 337,610 | 778 | 2 | 80,600 |
| Lunenburg, | 250,134 | 370 | — | — ¹ |
| Mansfield, | 505,280 | 671 | — | 146,220 |
| Marblehead, | 918,656 | 1,089 | 221 | 175,135 |
| Merrimac, | 316,543 | 551 | 8 | 64,880 |
| Middleborough, | 607,355 | 77 | 28 | 207,103 |
| Middleton, | 87,720 | 147 | — | 17,175 |
| North Attleborough, | 939,653 | 677 | — | 158,147 |
| Norwood, | 1,004,141 | 1,807 | 33 | 232,075 |
| Paxton, | 126,140 | 395 | 2 | 95,040 |
| Peabody, | 1,330,800 | 1,217 | 334 | 283,700 |
| Princeton, | 278,360 | 752 | — | 79,200 |
| Reading, | 1,889,198 | 3,965 | 74 | 514,277 |
| Rowley, | 199,847 | 683 | 3 | 75,640 |
| Shrewsbury, | 605,000 | 1,598 | 50 | 152,560 |
| South Hadley, | 412,852 | 689 | 52 | 78,183 |
| Sterling, | 376,278 | 1,067 | 27 | 139,580 |
| Taunton, | 2,121,141 | 2,292 | 80 | — ¹ |
| Templeton, | 391,748 | 891 | 22 | 96,779 |
| Wakefield, | 770,698 | — ¹ | — ¹ | 218,505 |
| Wellesley, | 1,088,000 | 872 | — | 226,900 |
| West Boylston, | 413,300 | 992 | 22 | 120,600 |
| Westfield, | 868,072 | 1,302 | 179 | 182,565 |

¹ Unknown.

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the year ending June 30, 1916, as shown by the several returns: —

| MUNICIPALITY. | Coal (Tons). | Screenings (Tons). | Number of Carbons and Electrodes used. |
|-------------------------------|-----------------------|--------------------|--|
| Ashburnham, | - ¹ | - | - |
| Belmont, | - ¹ | - | - |
| Boylston, | - ¹ | - | - |
| Braintree, | 898.0 | 873.0 | - |
| Chicopee, | 3,191.0 | - | 2,719 |
| Concord, | 1,341.6 | 1,455.9 | - |
| Danvers, | 4,334.6 | 172.9 | 2,400 |
| Georgetown, | - ¹ | - | - |
| Groton, | - ¹ | - | - |
| Groveland, | - ¹ | - | - |
| Hingham, | - ¹ | - | - |
| Holden, | - ¹ | - | - |
| Holyoke, | 17,836.0 ² | - | 19,075 |
| Hudson, | 1,681.0 | - | 82 |
| Hull, | 507.3 | 29.7 | - |
| Ipswich, | 1,293.0 | - | - |
| Littleton, | - ¹ | - | - |
| Lunenburg, | - ¹ | - | - |
| Mansfield, | - ³ | - | - |
| Marblehead, | 2,659.1 | - | 3,308 |
| Merrimac, | 1,008.0 | 232.0 | - |
| Middleborough, | 604.6 ² | - | 450 |
| Middleton, | - ¹ | - | - |
| North Attleborough, | 324.4 | - | - |
| Norwood, | - ¹ | - | - |
| Paxton, | - ¹ | - | - |
| Peabody, | 5,011.7 | - | 1,232 |
| Princeton, | - ¹ | - | - |
| Reading, | 1,803.3 | 451.8 | - |
| Rowley, | - ¹ | - | - |
| Shrewsbury, | - ¹ | - | - |
| South Hadley, | - ¹ | - | - |
| Sterling, | - ¹ | - | - |
| Taunton, | 8,173.0 | - | 54 |
| Templeton, | - ¹ | - | - |
| Wakefield, | - ¹ | - | - |
| Wellesley, | - ¹ | - | - |
| West Boylston, | - ¹ | - | - |
| Westfield, | 4,080.0 | - | 6,686 |

¹ Current bought.² Also used water power.³ 71,206 gallons fuel oil.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the year ending June 30, 1916:—

| MUNICIPALITY. | Total K. W. Hours generated and bought. | Sent out for Street Lights. | K. W. Hours sold to Commercial Customers. |
|-------------------------------|--|--------------------------------|--|
| Ashburnham, | 105,680 | 17,755 | 74,614 |
| Belmont, | 550,000 | 120,288 | 323,968 |
| Boylston, | 25,154 | 8,650 | 8,807 |
| Braintree, | 620,035 | 145,770 | 318,085 |
| Chicopee, | 3,587,320 | 409,430 | 1,760,860 |
| Concord, | 881,520 | 186,660 | 476,430 |
| Danvers, | 2,880,600 | 349,800 | 1,609,818 |
| Georgetown, | 107,910 | 22,417 | 56,977 |
| Groton, | 149,550 | 41,712 | 84,210 |
| Groveland, | 87,850 | 30,131 | 33,382 |
| Hingham, | 488,010 | 113,000 | 282,836 |
| Holden, | 97,590 | 21,219 | 40,767 |
| Holyoke, | 17,647,100 | 1,089,900 | 13,364,977 |
| Hudson, | 845,095 | 118,734 | 531,957 |
| Hull, | 645,127 | 106,056 | 389,569 |
| Ipswich, | 421,062 | 128,700 | 179,995 |
| Littleton, | 50,332 | 11,903 | 17,065 |
| Lunenburg, | 52,290 | 8,770 | 23,592 |
| Mansfield, | 865,170 | 96,777 | 532,735 |
| Marblehead, | 968,725 | 263,241 | 439,061 |
| Merrimac, | 358,192 | 35,370 | 212,078 |
| Middleborough, | 489,691 | 47,761 | 297,891 |
| Middleton, | 24,251 | 12,887 | 9,520 |
| North Attleborough, | 754,370 | 112,960 | 481,733 |
| Norwood, | 1,826,600 | 163,270 | 1,104,309 |
| Paxton, | 19,290 | 4,000 | 13,554 |
| Peabody, | 2,834,525 | 282,400 | 2,079,150 |
| Princeton, | 35,371 | 14,868 | 11,704 |
| Reading, | 1,133,842 | 162,225 | 649,042 |
| Rowley, | 50,317 | 18,260 | 19,778 |
| Shrewsbury, | 196,980 | 49,620 | 95,065 |
| South Hadley, | 297,600 | 64,108 | 140,957 |
| Sterling, | 76,560 | 14,490 | 49,328 |
| Taunton, | 5,451,500 | 714,415 | 3,655,767 |
| Templeton, | 139,999 | 30,319 | 60,418 |
| Wakefield, | 565,307 | 167,591 | 271,497 |
| Wellesley, | 921,910 | 172,306 | 418,307 |
| West Boylston, | 88,000 | 39,632 | 39,681 |
| Westfield, | 2,157,599 | 400,132 | 1,587,574 |

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers for each kind of commercial lights, total lighting load, number of motors and total power load, June 30, 1916: —

| MUNICIPALITY. | Number of Customers using Commercial Arc Lights only. | Number of Customers using Commercial Incandescent Lights only. | Number of Customers using both Arc and Incandescent Lights but no Power. | Number of Customers using Electric Power only. | Number of Customers using both Light and Power. | Total Lighting Load in K. W. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|-----------------------|---|--|--|--|---|------------------------------|-------------------|---------------------------|--|
| Ashburnham, | . | . | . | . | . | 130.08 | 32 | 32.00 | 162.08 |
| Belmont, | . | . | . | 2 | 7 | 1,842.07 | 18 | 87.00 | 1,929.07 |
| Boylston, | . | . | . | 1 | 17 | 24.32 | — | — | 24.32 |
| Braintree, | . | . | . | 1 | 8 | — ¹ | 37 | 130.39 | — ¹ |
| Chicopee, | . | . | . | 5 | 50 | — ¹ | 178 | 3,092.12 | — ¹ |
| Concord, | . | . | . | 3 | 104 | 2,041.10 | 50 | 134.74 | 2,175.84 |
| Danvers, | . | . | . | — | 92 | 750.88 | 119 | 1,573.88 | 2,324.77 |
| Georgetown, | . | . | . | 6 | 18 | 122.26 | 27 | 89.33 | 211.59 |
| Groton, | . | . | . | 1 | 6 | 184.25 | 8 | 54.35 | 238.60 |
| Groveland, | . | . | . | 1 | 3 | 240.48 | 4 | 4.50 | 244.98 |
| Hingham, | . | . | . | 2 | 36 | 1,023.21 | 43 | 285.00 ² | 1,377.21 |
| Holden, | . | . | . | 7 | 1 | 107.12 | 10 | 5.96 | 113.08 |

¹ Incomplete.² Also 12 ranges and 5 rectifiers of 60 kilowatts.

TABLE 5. — *Connected Load Statistics* — Concluded.

| MUNICIPALITY. | Number of Customers using Commercial Arc Lights only. | Number of Customers using Commercial Incandescent Lights only. | Number of Customers using both Arc and Incandescent Lights but no Power. | Number of Customers using Electric Power only. | Number of Customers using both Light and Power. | Total Lighting Load in K. W. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|-------------------------------|---|--|--|--|---|------------------------------|-------------------|---------------------------|--|
| Holyoke, | — | 5,180 | — | 33 | 247 | 8,768.82 | 1,372 | 7,940.41 | 16,709.23 |
| Hudson, | — | 783 | — | 4 | 57 | — ¹ | 79 | 330.00 | — ¹ |
| Hull, | — | 1,620 | — | — | 126 | 1,334.00 | 148 | 432.93 | 1,766.93 |
| Ipswich, | — | 539 | — | — | — | 45.60 | — | — | 45.60 |
| Littleton, | — | 121 | — | — | 6 | 72.08 | 11 | 42.00 | 114.08 |
| Lunenburg, | — | 127 | — | 1 | 13 | — ¹ | 14 | 17.00 | — ¹ |
| Mansfield, | — | 563 | — | 7 | 56 | — ¹ | 57 | 296.00 | — ¹ |
| Marblehead, | — | 1,442 | — | 1 | 47 | — ¹ | 123 | 399.00 | — ¹ |
| Merimac, | — | 184 | — | 1 | 11 | 113.84 | 39 | 197.24 | 311.08 |
| Middleborough, | — | 693 | — | 6 | 25 | 743.79 | 92 | 256.60 | 1,000.39 |
| Middleton, | — | 62 | — | 1 | — | — ¹ | — | — | — ¹ |
| North Attleborough, | — | 883 | — | 4 | 38 | 1,359.10 | — | 301.88 | 1,660.98 |
| Norwood, | — | 1,430 | — | 2 | — | 1,610.00 | 208 | 1,405.00 | 3,015.00 |
| Paxton, | — | 53 | — | — | 3 | 22.67 | — | — | 22.67 |
| Peabody, | — | 1,436 | — | 131 | — | 1,644.50 | 158 | 1,649.20 ² | 2,338.70 |
| Princeton, | — | 59 | — | — | 4 | — ¹ | — | — | — ¹ |
| Reading, | — | 1,678 | — | 13 | 42 | 1,934.95 | 86 | 213.94 | 2,148.89 |
| Rowley, | — | 78 | — | 3 | 16 | 70.00 | 19 | 12.66 | 82.66 |

| | | | | | | | | | | | | | | |
|--------------------------|---|---|---|---|---|-------|---|----|----|-----|----------------|-----|----------------|----------------|
| Shrewsbury, | . | . | . | . | . | 497 | — | — | — | 22 | 442.00 | 65 | 33.00 | 475.00 |
| South Hadley, | . | . | . | . | . | 414 | — | 2 | — | 21 | 340.74 | 22 | 111.00 | 451.74 |
| Sterling, | . | . | . | . | . | 108 | — | 1 | — | 16 | 86.88 | 25 | 98.00 | 184.88 |
| Taunton, | . | . | . | . | . | 1,489 | — | 31 | 11 | 129 | — ¹ | 415 | — ¹ | — ¹ |
| Templeton, | . | . | . | . | . | 231 | — | 17 | — | 51 | 226.86 | 77 | 69.18 | 296.04 |
| Wakefield, | . | . | . | . | . | 869 | — | — | 1 | 36 | — ¹ | 61 | — ¹ | — ¹ |
| Wellesley, | . | . | . | . | . | 981 | — | 33 | — | — | 1,416.00 | 47 | 168.00 | 1,584.00 |
| West Boylston, | . | . | . | . | . | 149 | — | — | — | 14 | 134.48 | — | — | 134.48 |
| Westfield, | . | . | . | . | . | 1,204 | — | 23 | — | 99 | — ¹ | 226 | 1,170.60 | — ¹ |

¹ Incomplete.² Also heating devices of 45 kilowatts.

TABLE 6. — *Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations: —

For the Year ending June 30, 1916.

| | Holyoke. | Middle- borough. | Wakefield. | Westfield. |
|---|----------------|---------------------|----------------|-------------------|
| Daily capacity of works (feet), . . | 1,950,000 | 125,000 | 350,000 | 225,000 |
| Greatest output (feet), | 824,146 | — ¹ | 155,000 | 185,400 |
| Date of same, | Sept. 21 | — ¹ | Sept. 11 | Sept. 18 |
| Least output (feet), | 532,760 | — ¹ | 81,800 | 76,000 |
| Date of same, | April 28 | — ¹ | Jan. 2 | Feb. 13 |
| Gas made (feet), year ending June 30, 1916, | 234,939,990 | 5,743,230 | 43,969,000 | 48,111,400 |
| Gas made (feet), year ending June 30, 1915, | 222,158,213 | 5,003,990 | 44,972,000 | 46,620,020 |
| Gas sold by meter (feet), year ending June 30, 1916, | 214,395,700 | 4,914,600 | 34,842,700 | 42,677,750 |
| Gas sold by meter (feet), year ending June 30, 1915, | 207,674,840 | 4,264,100 | 32,680,200 | 43,692,200 |
| Gas supplied to public buildings (feet), year ending June 30, 1916, | 2,240,700 | 24,800 | 228,100 | 91,300 |
| Gas used at works and offices (feet), year ending June 30, 1916, | 77,090 | 101,200 | 209,200 | 453,700 |
| Gas unaccounted for (feet), year ending June 30, 1916, | 18,235,016 | 698,630 | 8,687,600 | 4,847,128 |
| Percentage unaccounted for, 1916, | 7.76 | 12.16 | 19.76 | 10.07 |
| Percentage unaccounted for, 1915, | 5.86 | 12.24 | 26.43 | 5.45 |
| Total sales of gas 1915-16 (feet), | 216,636,400 | 4,939,400 | 35,070,800 | 42,769,050 |
| Increase over 1914-15 (per cent.), | 3.68 | 15.27 | 6.79 | 2.38 ² |
| Gas sold per mile of main (feet), | 3,628,556 | 576,699 | 924,030 | 1,524,146 |
| Gas unaccounted for per mile of main (feet), | 305,428 | 81,568 | 228,897 | 172,735 |
| Number of consumers per mile of main, | 225.3 | 50.2 | 59.2 | 101.1 |
| Gas sold per consumer (feet), | 15,939 | 11,429 | 15,513 | 15,038 |
| Gas materials used, | — ³ | — ⁴ | — ⁵ | — |
| Fuel used, | — ⁶ | — ⁷ | — ⁸ | — ⁹ |

¹ No record.² Decrease.³ Oil, 409,736 gallons; benzol, 500 gallons.⁴ Fuel oil, 26,556 gallons.⁵ Oil, 55,005 gallons.⁶ Coal, 12,505 tons; coke, 3,195 tons.⁷ Coal, 51.9 tons; coke, 175.3 tons.⁸ Coal, 3,391 tons; coke, 1,010.8 tons.⁹ Coal, 4,566.9 tons.

TABLE 7. — *Street Mains and Meters.**Street Mains. — Length in Feet, of Each Size, June 30, 1916.*

| | Holyoke. | Middle-borough. | Wakefield. | Westfield. |
|--|----------|-----------------|----------------------|------------|
| One inch, | 1,441 | — | 15,820 | — |
| One and one-quarter inch, | 1,893 | 50 | 15,272 | 122 |
| One and one-half inch, | 1,858 | 165 | 25,983 | 913 |
| Two inch, | 8,694 | 496 | 49,201 | 5,660 |
| Two and one-half inch, | 380 | — | 338 | 4,224 |
| Three inch, | 64,372 | 13,685 | 25,268 | 69,056 |
| Four inch, | 105,967 | 25,371 | 29,734 | 53,117 |
| Six inch, | 64,908 | 2,231 | 13,106 | 10,295 |
| Eight inch, | 35,519 | 3,225 | — | 3,053 |
| Ten inch, | — | — | 2,600 | — |
| Twelve inch, | 18,731 | — | — | 1,722 |
| Fifteen inch, | 440 | — | — | — |
| Sixteen inch, | 11,030 | — | — | — |
| Total length, | 315,233 | 45,223 | 200,398 ¹ | 148,162 |
| Length in miles and feet, { miles, | 59 | 8 | 37 | 28 |
| feet, | 3,713 | 2,983 | 5,038 | 322 |
| Increase during year (feet), | 7,435 | — | 2,014 | 4,712 |

Meters. — Number of Each, June 30, 1916.

| | | | | |
|--|--------|-----|-------|-------|
| Two light, | — | — | 1 | — |
| Three light, | 12,805 | 129 | 2,057 | 1,894 |
| Five light, | 350 | 287 | 156 | 828 |
| Ten light, | 161 | 7 | 12 | 63 |
| Twenty light, | 64 | 5 | 9 | 11 |
| Thirty light, | 41 | 1 | 5 | 16 |
| Forty light, | — | — | — | 7 |
| Forty-five light, | 6 | — | 1 | 12 |
| Fifty light, | 3 | 1 | 3 | 1 |
| Sixty light, | 7 | — | — | 4 |
| Eighty light, | 4 | — | 1 | 2 |
| One hundred light, | 6 | — | 1 | — |
| One hundred and fifty, | 3 | — | — | — |
| Two hundred light, | 1 | — | — | — |
| Total number in use June 30, 1916, | 13,451 | 430 | 2,246 | 2,838 |
| Increase during year, | 351 | 44 | 103 | 88 |

¹ Includes 23,076 feet three-quarter-inch main.

APPENDIX I. — ABSTRACTS OF ACCIDENTS.

In accordance with section 140 of chapter 742 of the Acts of 1914, the Board herewith presents abstracts of the cases reported resulting in death or bodily injury from gas and electricity manufactured and sold during the year 1916.

GAS (FATAL).

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|--------|----------------------|------|------------------------------------|--------------|--|
| Jan. 1 | William Y. Kolley, . | 55 | Lynn: 21 Summer Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 2 | Frank Leventhal, . | 26 | Dorchester: 92 Erie Street, . | Mixed, . | Burner found open. Accident. |
| 2 | Frank Kellam, . | 26 | Boston: 165 Charles Street, . | Mixed, . | Burners of gas radiator leaked. |
| 2 | Wilfred Senecal, . | 36 | Haverhill: 345 River Street, . | Water, . | Burners to gas heater found open. Accident. |
| 3 | Annie J. Johnson, . | 54 | Boston: 15 Union Park, . | Mixed, . | Inhaled gas through rubber tube. |
| 5 | Max Gillis, . | 54 | Malden: 452 Cross Street, . | Mixed, . | Gas escaped from tube which was accidentally detached from stove. |
| 6 | Thomas F. Walsh, . | 80 | Charlestown: 12½ Decatur Street, . | Coal, . | Burners to gas stove found open. Accident. |
| 6 | Harry E. Day, . | 33 | East Boston: 3 Lexington Place, . | Mixed, . | Prepayment meter was stolen and gas escaped into this man's room from broken connection. |
| 8 | George A. Welch, . | 76 | South Boston: 456 Broadway, . | Mixed, . | Gas escaped from defective nipple on gas hose. Accident. |
| 10 | Robert J. Tuffin, . | 69 | Boston: 72 Myrtle Street, . | Mixed, . | Burner found open. Accident. |
| 10 | Thomas J. McGrane, . | 65 | East Boston: 49 Border Street, . | Mixed, . | Burner found open. Accident. |

| | | | | | |
|----|--------------------------|----|---|----------|---|
| 12 | Hannah Boudreau, . . . | 37 | Pittsfield: 30 Henry Avenue, . . . | Mixed, . | Tube to gas heater disconnected and burner found open. Accident. |
| 12 | Fred S. Clines, . . . | 50 | Revere: Alden Avenue, . . . | Mixed, . | Inhaled gas through rubber tube. |
| 12 | Carolina Puia, . . . | 27 | Boston: 15 Charter Street, . . . | Mixed, . | Burner to gas heater found open. Accident. |
| 12 | John Barker, . . . | 70 | Boston: 167 Warren Avenue, . . . | Mixed, . | Burner found open. Suicide. |
| 13 | Edmund L. Marsh, . . . | 61 | Boston: 24 Dorne Street, . . . | Mixed, . | Burner to gas heater found open. Accident. |
| 13 | Bridget Dolan, . . . | 64 | Boston: 1271 Columbus Avenue, . . . | Mixed, . | Burner found open. Accident. |
| 15 | Mary Lucas, . . . | 35 | New Bedford: 877 Brock Avenue, . . . | Mixed, . | Burners to gas stove and chandelier found open. Suicide. |
| 18 | Michael M. Craven, . . . | 55 | Hyde Park: 83 Maple Street, . . . | Mixed, . | Burner to gas stove found open. Accident. |
| 19 | George Parks, . . . | 26 | Boston: 44 Gray Street, . . . | Mixed, . | Burner found open. Suicide. |
| 20 | John Smith, . . . | 66 | Fall River: 57 Lyon Street, . . . | Mixed, . | Tubing from hose-cock to hot plate disconnected. |
| 21 | Allen McDonald, . . . | 78 | Jamaica Plain: 18 Eggleston Street, . . . | Mixed, . | Burner found open. Accident. |
| 21 | Leon Martin, . . . | 30 | New Bedford: 1036 Acushnet Avenue, . . . | Mixed, . | Burner found partly open. Accident. |
| 22 | Walter N. White, . . . | 30 | Dorchester: 922 Dorchester Avenue, . . . | Mixed, . | Burner found partly open. Accident. |
| 23 | Frank O'Malley, . . . | 45 | South Boston: 4 Grace Court, . . . | Mixed, . | Burners found open. Suicide. |
| 26 | Peter Keegan, . . . | 69 | Revere: 57 Waverly Street, . . . | Mixed, . | Burner found open. Accident. |
| 26 | John S. Phelan, . . . | 28 | Quincy: 50 Hodges Avenue, . . . | Mixed, . | Gas escaped when tube leading to gas stove was accidentally disconnected. |
| 27 | Henry Cooper, . . . | 57 | New Bedford: 8 Warwick Street, . . . | Mixed, . | Burner found open. Suicide. |
| 30 | Frank O. Mengel, . . . | 52 | Holyoke: 610 Main Street, . . . | Mixed, . | Thrust his head into a gas-filled box. |
| 31 | Abram R. Luscomb, . . . | 76 | New Bedford: 110 Middle Street, . . . | Mixed, . | Burner found partly open. Accident. |
| 31 | Ann West, . . . | 62 | Fall River: 46 Canonicus Street, . . . | Mixed, . | Burners to gas stove found open. Suicide. |

GAS (FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|--------|------------------------|------|--------------------------------------|--------------|---|
| Feb. 5 | Mary E. Van Wart, . | 60 | Waltham: 345 Moody Street, . | Mixed, . | Burner found open. Suicide. |
| 5 | Martin J. Ford, . | 33 | Boston: 6 Ferdinand Street, . | Mixed, . | Burner found open. Suicide. |
| 6 | Christine Gray, . | 44 | Worcester: 4 Goddard Street, . | Mixed, . | Burner found open. Suicide. |
| 7 | Moses Sawyer, . | 71 | Haverhill: 224 Main Street, . | Water, . | Burner found open. Suicide. |
| 9 | William M. O'Neil, . | 30 | Malden: 565 Salem Street, . | Mixed, . | Burner found open. Suicide. |
| 10 | Harry Colinski, . | 17 | New Bedford: 296½ Acushnet Avenue, . | Mixed, . | Burner found open. Suicide. |
| 11 | Michael Corrigan, . | 58 | Fall River: 284 Fountain Street, . | Mixed, . | Burner to gas stove found open. Accident. |
| 12 | Ellen Blair, . | 59 | Lowell: 462 Suffolk Street, . | Mixed, . | Received fatal burns when clothing caught fire from flames from gas oven. |
| 14 | William H. Connor, . | — | Medford: 454 Main Street, . | Mixed, . | Gas escaped from radiator burner. |
| 15 | Gabriel Panulis, . | 32 | Charlestown: 17 Moulton Street, . | Coal, . | Burner found open. Accident. |
| 17 | Marie Higgins, . | 55 | Boston: 12 Isabella Street, . | Mixed, . | Burner found open. Suicide. |
| 17 | Allen A. Bither, . | 66 | Boston: 13 Bowdoin Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 17 | Charles J. Walmsley, . | 53 | New Bedford: 50 Hillman Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 24 | Mary Czepiel, . | 24 | New Bedford: Oxford House, . | Mixed, . | Burner found open. Suicide. |
| 29 | Charles Curtis, . | 47 | Fall River: 23 Fruit Street, . | Mixed, . | Gas escaped when hose was disconnected from hot plate. |
| 29 | Richard Park, . | 50 | Worcester: 139 Summer Street, . | Mixed, . | Burner found partly open. Accident. |
| 29 | Eliza Flynn, . | 45 | | | |

| | | | | | |
|---------|---------------------------|----|--|----------|---|
| March 3 | Harriet Apel, . . . | 57 | Whitman: 41 Ellis Avenue, . . . | Water, . | Inhaled gas through rubber tube. |
| 3 | Jane Coleman, . . . | 74 | South Boston: 723 East Third Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 4 | Patriek H. Cahill, . . . | 38 | Roslindale: 25 Woodlawn Street, . | Mixed, . | Burners found open. Suicide. |
| 5 | James R. Foster, . . . | 22 | Webster: City Hotel, Davis Square, . | Water, . | Burner turned on after being turned off. Accident. |
| 5 | Clarence Stanley, . . . | 20 | | | |
| 6 | Andrew Anderson, . . . | 75 | Worcester: 21 Whipple Street, . . . | Mixed, . | Burner found open. Suicide. |
| 8 | Harold D. Donathan, . . . | 17 | Haverhill: 5 Dexter Street, . . . | Water, . | Tubing connecting radiator with gas jet came off. |
| 10 | Florence Young, . . . | 50 | Dorchester: 12 Greendale Street, . | Mixed, . | Burners of gas range found open. Suicide. |
| 13 | Stephen Liss, . . . | 30 | Springfield: 40 Congress Street, . . | Mixed, . | Burner found partly open. Accident. |
| 14 | Wiley Thomas, . . . | 45 | Springfield: 65 Vernon Street, . . . | Mixed, . | Burner found open. Accident. |
| 19 | Lillian Lovell, . . . | 36 | Boston: 396 Northampton Street, . | Mixed, . | Burner to gas stove found open. Accident. |
| 20 | Lorenzo Mauzzi, . . . | 69 | Boston: 3 Lothrop Place, . . . | Mixed, . | Burners found open. Accident. |
| 21 | Mary E. Yaffa, . . . | 54 | Boston: 112 Poplar Street, . . . | Mixed, . | Burner found open. Accident. |
| 22 | Charles Wilson, . . . | 33 | Boston: 2 Cazenove Street, . . . | Mixed, . | Burner found open. Suicide. |
| 26 | Martin Feeley, . . . | 47 | East Boston: 440 Saratoga Street, . | Mixed, . | Burner found open. Accident. |
| 30 | Fred F. Whitney, . . . | 49 | Everett: Methodist Episcopal Church, Norwood Street. | Mixed, . | Burners found open. Suicide. |
| 30 | Michael McHugh, . . . | - | Salem: 30 Albion Street, . . . | Mixed, . | Burner to gas stove found open. Accident. |
| 31 | Seraphine Mutha, . . . | 35 | West Roxbury: 43 Rockland Street, . | Mixed, . | Inhaled gas through rubber tube. |
| April 2 | Ella L. Mills, . . . | 61 | Lowell: Mt. Vernon Street, . . . | Mixed, . | Clothing caught fire from flames of a gas radiator. |
| 5 | Wellington Vrooman, . . . | 45 | Brookton: 1169 Main Street, . . . | Mixed, . | Burner found open. Suicide. |

GAS (FATAL) — Continued.

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|----------|-------------------------|------|-------------------------------------|--------------|--|
| April 10 | Frederick Reed, . | 38 | Newton Center: 30 Ripley Road, . | Mixed, . | Tube became detached from gas stove. Accident. |
| 10 | Francis Denomme, . | 87 | Fall River: 1061 Davol Street, . | Mixed, . | Burner found open. Suicide. |
| 14 | Stephen A. Tillotson, . | 52 | Fall River: 381 Bradford Avenue, . | Mixed, . | Burner found open. Suicide. |
| 14 | John Perrin, . | 77 | Springfield: 309 Birnie Avenue, . | Mixed, . | Burner found open. Accident. |
| 20 | William Cooper, . | 57 | Southbridge: 54 Everett Street, . | Water, . | Burner found partly open. Accident. |
| 21 | Mary Leonard, . | 19 | New Bedford: 215 Coffin Avenue, . | Mixed, . | Burner found partly open. Accident. |
| 24 | David Fawcett, . | 30 | Charlestown: 32 Lincoln Street, . | Coal, . | Inhaled gas through rubber tube. |
| 25 | Rodney Jordan, . | 57 | Boston: 106 Chandler Street, . | Mixed, . | Burner found open. Accident. |
| 27 | Elizabeth Marvin, . | 46 | Dorchester: 25 Glendale Street, . | Mixed, . | Burner found open. Accident. |
| 28 | Allen R. Thompson, . | 6 | Roxbury: 6 Logan Street, . | Mixed, . | Burner found open. Accident. Stoddard Thompson partially asphyxiated at same time. |
| 28 | Anna D. Thompson, . | 16 | | | |
| 28 | Mary I. Kershaw, . | 57 | Malden: 23 Orchard Street, . | Mixed, . | Gas escaped through defective tubing connecting burner with gas stove. |
| 29 | Annie C. McLeod, . | 60 | Roxbury: 23 Cliff Street, . | Mixed, . | Gas escaped from tube connecting with gas stove. |
| 30 | Eliza Grimsshaw, . | 50 | Lynn: 343 Summer Street, . | Mixed, . | Burner accidentally turned on after being shut off. |
| May 2 | Arthur Libby, . | 34 | East Boston: 138 Meridian Street, . | Mixed, . | Burner found open. Suicide. |
| 6 | James W. Clark, . | 72 | Springfield: 69 Walnut Street, . | Mixed, . | Inhaled gas through rubber tube. |

| | | | | | |
|--------|----------------------------|----|---|------------|--|
| 8 | Julia Sheehan, . . . | 49 | Methuen: 117 Center Street, . . . | Mixed, . . | Gas escaped from fixture from which burner had been removed. Suicide. |
| 9 | Herbert Popple, . . . | 54 | Fall River: 21 Pear Street, . . . | Mixed, . . | Burner found partly open. Accident. |
| 12 | Helen Powers, . . . | - | Northampton: 40 Union Street, . . . | Mixed, . . | Burner found open. Accident. |
| 15 | Margaret Walker, . . . | 49 | South Boston: 881 East Fourth Street, . . . | Mixed, . . | Burner found partly open. Indeterminate. |
| 15 | John J. Duggan, . . . | 60 | Roxbury: 45 Linwood Street, . . . | Mixed, . . | Burner found open. Suicide. |
| 20 | Alfred Sprague, . . . | 35 | Boston: 65 Charles Street, . . . | Mixed, . . | Burner found open. Suicide. |
| 21 | Mary W. Keith, . . . | - | Somerville: 6 Chandler Street, . . . | Mixed, . . | Burner found open. Accident. |
| 22 | Elizabeth Smith, . . . | 74 | East Boston: 17 Marion Street, . . . | Mixed, . . | Burner found open. Suicide. |
| 26 | John W. Potter, . . . | 47 | Fall River: 290 President Avenue, . . . | Mixed, . . | Burner found open. Suicide. |
| 26 | Eunice Phipps, . . . | 15 | Everett: 60 Dean Street, . . . | Mixed, . . | Overcome by burned gases from a gas water heater. |
| 27 | John V. Seitz, . . . | - | Roslindale: 97 Brown Avenue, . . . | Mixed, . . | Burner found open. Accident. |
| 29 | Lizzie M. Ransey, . . . | 60 | Malden: 13 Tremont Street, . . . | Mixed, . . | Burner found open. Suicide. |
| 29 | Jane Cox, . . . | 70 | Lowell: 398 Lawrence Street, . . . | Mixed, . . | Gas leaked from tube connecting hot plate with gas cock. |
| 30 | Philippe Pelletiere, . . . | 20 | Worcester: New Langdon Hotel, . . . | Mixed, . . | Burner found open. Accident. |
| June 5 | August Hella, . . . | - | Maynard: Socialist Hall, Parker Street, . . . | Water, . . | Burners to gas range found open. Suicide. |
| 5 | Jacob Hentz, . . . | 71 | Worcester: 7 Gardner Street, . . . | Mixed, . . | Rubber tube detached from gas burner. Accident. |
| 7 | Louisa A. Stevens, . . . | 69 | Worcester: 7 West Lake Street, . . . | Mixed, . . | Inhaled gas through rubber tube. |
| 7 | Catherine Monahan, . . . | 50 | Lowell: 37 Elm Street, . . . | Mixed, . . | Gas escaped from jet from which tip was missing. Samuel and Edward Stokes partially overcome at same time. |

¹ Months.

GAS (FATAL) — Continued.

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
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| June 8 | Otto Ahlstrom, . | 54 | Worcester: 14 Boardman Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 8 | Louis Ferrari, . | 65 | Boston: 58 Carver Street, . | Mixed, . | Burner found open. Accident. |
| 11 | John F. O'Neil, . | 21 | Cambridge: 12 Palermo Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 15 | William H. Cronin, . | 50 | Gloucester: Exchange Street, . | Mixed, . | Burner found open. Accident. |
| 15 | Frank E. Stowell, . | 57 | Lowell: 225 Foster Street, . | Mixed, . | Burner found open. Accident. |
| 18 | Unknown man, . | 33 | Lowell: 29 Kirk Street, . | Mixed, . | Burner found open. Accident. |
| 18 | William Van Bergen, . | 65 | Jamaica Plain: 196 Chestnut Street, . | Mixed, . | Burners to gas stove found open. Suicide. |
| 21 | John W. Kendall, . | 78 | New Bedford: 533 Rivet Street, . | Mixed, . | Burner found open. Accident. |
| 22 | Edward M. Downing, . | 28 | Boston: 228 Shawmut Avenue, . | Mixed, . | Inhaled gas through rubber tube. |
| 24 | Sabina Lyford, . | 42 | Brockton: 184 Center Street, . | Mixed, . | Gas escaped because a plug had been removed. |
| 25 | Alonzo Colson, . | - | Beverly: 9 Fayette Street, . | Mixed, . | Burner to gas range found open. Accident. |
| 26 | Frank N. Lincoln, . | 53 | New Bedford: 62 Rounds Street, . | Mixed, . | Burner found open. Suicide. |
| 26 | Tesa A. Westover, . | 40 | Boston: 23 Maxwell Street, . | Mixed, . | Burner found open. Suicide. |
| 29 | Orville M. Gillette, . | 83 | Danvers: 7 Beacon Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 30 | Lawrence Dunnigan, . | 80 | Fall River: 150 Hunter Street, . | Mixed, . | Burner found open. Accident. |
| 30 | Filomena Petta, . | 6 | Quincy: Canal Street, . | Mixed, . | Received fatal burns when clothing caught fire from flames of a gas stove. |

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| July | 4 | Jules Parmentier, . . . | 56 | New Bedford: 234 Deane Street, . . . | Mixed, . . . | Burner found open. Accident. |
| | 4 | Martin Davidson, . . . | 38 | Roxbury: 88 Lambert Street, . . . | Mixed, . . . | Burner found open. Suicide. |
| | 5 | Scott M. Cofran, . . . | 70 | Jamaica Plain: 70 Green Street, . . . | Mixed, . . . | Inhaled gas through rubber tube. |
| | 23 | Joseph Greenheisel, . . . | 56 | Fall River: 155 Glasgow Street, . . . | Mixed, . . . | Inhaled gas through rubber tube. |
| | 24 | Esaié Lanto, . . . | 73 | Springfield: 42 Montmorenci Street, . . . | Mixed, . . . | Inhaled gas through rubber tube. |
| | 24 | Hazel Bourre, . . . | 20 | Fall River: 878 Second Street, . . . | Mixed, . . . | Burner found open. Suicide. |
| | 26 | Pansy Arthur, . . . | 16 | Dorchester: 122 Tonawanda Street, . . . | Mixed, . . . | Burner found open. Suicide. |
| | 26 | Joseph A. Marcille, . . . | 26 | Boston: 11½ Warrenton Street, . . . | Mixed, . . . | Burner found open. Suicide. |
| | 29 | Rose Alpert, . . . | 36 | Springfield: 18 Massasoit Place, . . . | Mixed, . . . | Inhaled gas through rubber tube. |
| | 30 | George W. Pritchard, . . . | — | Somerville: 16 Fremont Street, . . . | Mixed, . . . | Burner found open. Accident. |
| Aug. | 1 | Emanuel Ainsworth, . . . | 58 | Fall River: 38 Fourth Street, . . . | Mixed, . . . | Burners found open. Suicide. |
| | 2 | Enrico Oliverie, . . . | 19 | Boston: 2 Mahan Place, . . . | Mixed, . . . | Burner found open. Suicide. |
| | 7 | Antonia F. Rapella, . . . | 52 | Jamaica Plain: 236 Amory Street, . . . | Mixed, . . . | Burner found open. Suicide. |
| | 8 | Sidney F. Day, . . . | 68 | East Boston: 316 Sumner Street, . . . | Mixed, . . . | Burner found open. Accident. |
| | 9 | Kavork Sirooian, . . . | 30 | Boston: 1 Wyman Place, . . . | Mixed, . . . | Burner found open. Suicide. |
| | 10 | Charles F. Rowe, . . . | 50 | Boston: 17 Cambridge Street, . . . | Mixed, . . . | Burner found open. Accident. |
| | 12 | Giuseppe Julio, . . . | 75 | Boston: 12 Unity Street, . . . | Mixed, . . . | Inhaled gas through rubber tube. |
| | 12 | James A. Burkhill, . . . | 37 | Haverhill: 16 Pecker Street, . . . | Water, . . . | Burners found open. Suicide. |
| | 14 | Annie Keyzer, . . . | 58 | Peabody: 31 Jacobs Street, . . . | Mixed, . . . | Inhaled gas through rubber tube. |
| | 15 | Ellen Grinshaw, . . . | 66 | New Bedford: 7 Durfee Street, . . . | Mixed, . . . | Burner found open. Suicide. |

GAS (FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|---------|----------------------|------|--|--------------|--|
| Aug. 24 | Mrs. Thomas McGarry, | 38 | Somerville: 421 Somerville Avenue, | Mixed, | Received fatal burns when her clothing caught fire from a gas hot plate. |
| 30 | Alberta Barrows, | 40 | Haverhill: 45 Portland Street, | Water, | Burner found open. Suicide. |
| Sept. 8 | Joseph Fratini, | 42 | Boston: 108 Warrenton Street, | Mixed, | Burner found open. Accident. |
| 10 | Mary Green, | 60 | New Bedford: 20 Cove Street, | Mixed, | Burner found open. Suicide. |
| 10 | Lydia Cummings, | — | Boston: 34 Gleason Street, | Mixed, | Turned on gas cock after turning it off. Accident. |
| 10 | John W. Wood, | 52 | | | |
| 10 | Laurel E. Wood, | 7 | Fitchburg: 1 Goddard Street, | Mixed, | Burner broken off. Suicide of man and homicide of children. |
| 10 | John Henry Wood, | 5 | | | |
| 10 | James A. Neason, | — | Boston: 33 East Street, | Mixed, | Burner found open. Accident. |
| 11 | Richard Townley, | 50 | Fall River: 872 Plymouth Avenue, | Mixed, | Burner found open. Suicide. |
| 13 | Mary E. Finnegan, | 43 | Dorchester: 4 Victoria Street, | Mixed, | Burners found open. Suicide. |
| 17 | Bridget Geraghty, | 45 | Lowell: 87 Summer Street, | Mixed, | Burners found open. Accident. |
| 17 | Eldridge Beal, | 55 | Boston: 39 Cambridge Street, | Mixed, | Burner found open. Accident. |
| 20 | Francis Hollowell, | 45 | South Boston: 655 East Seventh Street, | Mixed, | Inhaled gas through rubber tube. |
| 21 | Alphonse Barberie, | 56 | East Boston: 273 Maverick Street, | Mixed, | Inhaled gas through rubber tube. |
| 21 | James F. Ronan, | — | Dorchester: 80 Mayfield Street, | Mixed, | Burner found partly open. Accident. |
| 23 | Mary E. Delano, | 55 | New Bedford: 95 Chestnut Street, | Mixed, | Burner found open. Suicide. |

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| 23 | John Lord, . . . | 55 | Holyoke: 163 Main Street, . . | Mixed, . | Burners found open. Accident. |
| 24 | Joao Jacintho, . . | 57 | New Bedford: 17 Weld Street, . | Mixed, . | Burner found partly open. Accident. |
| 26 | Frank G. Ahlberg, . | - | Boston: 139 Florence Street, . | Mixed, . | Burner found open. Accident. |
| 30 | John Chapman, . . | 41 | Boston: 34 Warrenton Street, . | Mixed, . | Burner found open. Accident. |
| 30 | Clara M. Pearson, . | 38 | Quincy: rear 1611 Hancock Street, . | Mixed, . | Burners found open. Suicide and homicide. |
| 30 | Edith Pearson, . . | 10 | | | |
| 5 | Frank B. Butler, . . | 54 | Worcester: 446 Grafton Street, . | Mixed, . | Burner found open. Suicide. |
| 6 | Charles Brava (or Brown), . | 35 | Brockton: 99 Arthur Street, . . | Mixed, . | Inhaled gas through rubber tube. |
| 7 | Carrie E. Gifford, . . | 60 | New Bedford: 57 Morgan Street, . | Mixed, . | Burner found open. Suicide. |
| 8 | William Manning, . . | 64 | Woburn: 335 Main Street, . . . | Coal, . | Burner found open. Accident. |
| 11 | Mary A. Wilson, . . | 50 | Lowell: rear 44 Whipple Street, . | Mixed, . | Burner found open. Suicide. |
| 13 | Joseph O'Brien, . . | 26 | Boston: 690 Massachusetts Avenue, . | Mixed, . | Burner to gas heater found open. Accident. |
| 13 | Mary A. F. Cate, . . | 84 | Fitchburg: 14 Cross Street, . . | Mixed, . | Burner to gas heater found open. Accident. |
| 15 | Alfred Birch, . . . | 50 | Malden: 174 Madison Street, . . | Mixed, . | Burner found partly open. Accident. |
| 16 | Rose E. McManus, . . | 38 | Roxbury: 115 Moreland Street, . . | Mixed, . | Burner found partly open. Accident. |
| 18 | John J. McNichols, . . | 30 | Boston: 17 Chambers Street, . . | Mixed, . | Inhaled gas through rubber tube. |
| 21 | John J. Nugent, . . . | 51 | Lowell: Gas Works, | Mixed, . | Company employee. Was overcome by gas while searching for a plug in tunnel of purifying house. |
| 21 | James Hammond, . . . | 35 | Boston: 38 Causeway Street, . . . | Mixed, . | Burner found open. Accident. |
| 22 | Antonio Walker, . . . | 60 | Boston: 21 Dore Street, | Mixed, . | Burner found open. |

Oct.

GAS (FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|---------|----------------------------|------|---|--------------|--|
| Oct. 24 | Catherine Barry, . . . | 54 | Boston: 5 Bowdoin Street, . . . | Mixed, . | Burner found open. Accident. |
| 24 | Gaetano Rizzo, . . . | 41 | | | |
| 26 | John Hanson, . . . | 28 | Malden: 10 Broadway, . . . | Mixed, . | Burner found open. Suicide. |
| 27 | Ernest T. Taylor, . . . | 34 | Fall River: 132 Bradford Avenue, . . . | Mixed, . | Burner found open. Accident. |
| 29 | Leonard M. Bradlee, . . . | 37 | Mattapan: 1632 Blue Hill Avenue, . . . | Mixed, . | Inhaled gas through rubber tube. |
| 30 | Arthur McMahon, . . . | 64 | Spencer: Massasoit House, . . . | Water, . | Thought to have turned on gas when turning off electric light. |
| 30 | Almira H. Sears, . . . | 39 | Roslindale: 1029 South Street, . . . | Mixed, . | Burner found open. Suicide. |
| 30 | George Jablonsky, . . . | 26 | Chelsea: 123 Winnisimmet Street, . . . | Mixed, . | Suicide. |
| 31 | Mary A. Sessman, . . . | 51 | Lawrence: 122 Arlington Street, . . . | Mixed, . | Burners to gas range found open. Suicide. |
| Nov. 3 | George L. Dukeshare, . . . | 42 | East Boston: 221 Leyden Street, . . . | Mixed, . | Burner found open. Accident. |
| 4 | Starvros Egapion, . . . | 25 | Springfield: 351 Chestnut Street, . . . | Mixed, . | Burner found open. Accident. |
| 5 | Alfred Dewan, . . . | 45 | Chelsea: 96 Suffolk Street, . . . | Mixed, . | Burner found open. Accident. |
| 6 | Julia A. Powers, . . . | 45 | Somerville: 43 Thorndike Street, . . . | Mixed, . | Inhaled gas through rubber tube. |
| 7 | Margaret G. Conley, . . . | 47 | Cambridge: 34 Magazine Street, . . . | Mixed, . | Burner found open. Suicide. |
| 8 | James H. Barr, . . . | 30 | New Bedford: 651 Kempton Street, . . . | Mixed, . | Burner found open. Accident. |
| 8 | Abbie E. Tisdale, . . . | 75 | Roxbury: 45 Dale Street, . . . | Mixed, . | Burners found open. Suicide. |
| 10 | John H. Coffey, . . . | 20 | Lowell: 189 Wilder Street, . . . | Mixed, . | Burner found open. Accident. |

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| Nov. 10 | Woodrow H. Wilkinson, | 2 | New Bedford: 141 Rounds Street, | Mixed, | Burner found open. | Accident. |
| 13 | Owen Doherty, | 45 | Lynn: 19 Wyoma Street, | Mixed, | Burner found open. | Suicide. |
| 13 | Andrew Di Angelo, | 60 | Boston: 8 Camden Place, | Mixed, | Burner found open. | Accident. |
| 13 | Selina Hallowell, | 49 | New Bedford: 122 Mott Street, | Mixed, | Burner found open. | Suicide. |
| 15 | Charles Fox, | 37 | Boston: 13 Bond Street, | Mixed, | Burner found open. | Suicide. |
| 15 | Exilda Contois, | 47 | North Attleborough: 17 Avery Street, | Coal, | Flames under gas flatiron extinguished and gas fumes escaped into room. | |
| 17 | Ezra La Plante, | 60 | New Bedford: Hotel Waverly, | Mixed, | Burner found open. | Accident. |
| 19 | John Keefe, | 74 | Lowell: 245 Tenth Street, | Mixed, | Burners found open. | Accident. |
| 19 | Juukichi Kawahata, | 65 | Charlestown: 2 Joiner Street, | Coal, | Burner found open. | Accident. |
| 20 | William Kinley, | 65 | Boston: 1115 Washington Street, | Mixed, | Burner found open. | Accident. |
| 20 | John Connors, | 65 | Boston: 10 Rutland Street, | Mixed, | Burner found open. | Accident. |
| 20 | Samuel Chalmers, | 60 | Holyoke: 331 High Street, | Mixed, | Burners found open. | Accident. |
| 20 | John A. Boyne, | 50 | Holyoke: 95 Main Street, | Mixed, | Burners found open. | Suicide. |
| 20 | Donald D. McKinnon, | 50 | Holyoke: 258 Merrinack Street, | Mixed, | Clothes ignited by flames from gas stove. | |
| 21 | Loretta Ready, | 20 | Haverhill: 42 Green Street, | Water, | Burners found open. | Suicide. |
| 21 | Loren H. Butler, | 55 | Lynn: 538 Summer Street, | Mixed, | Hose detached from gas stove. | Accident. |
| 21 | Frank E. Reardon, | 47 | Lowell: rear of 485 Moody Street, | Mixed, | Gas escaped into room through worn tubing. | |
| 22 | Savas Patriides, | 48 | Boston: 32 Ash Street, | Mixed, | Burner found open. | Suicide. |
| 23 | Katherine McGlynn, | 50 | Springfield: 79 Sargent Street, | Mixed, | Burner found partly open. | Accident. |
| 23 | Harry Mouthrope, | 23 | | | | |

GAS (FATAL) — Continued.

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|---------|-----------------------|------|---------------------------------------|--------------|---|
| Nov. 24 | Edmund Greenhalge, | 74 | Worcester: 8 Lewis Street, . | Mixed, . | Burner found open. Accident. |
| 25 | Josephine Gradzewicz, | 3 | Lawrence: 32 Hannagan Street, . | Mixed, . | Clothes ignited by flames from a gas hot plate. |
| 26 | Agnes Collard, . | 50 | Haverhill: 49 Bellevue Avenue, . | Water, . | Burner found open. Suicide. |
| 26 | Duncan McPherson, . | 50 | Boston: 1115 Washington Street, . | Mixed, . | Burner found open. Suicide. |
| 26 | Benedict Kane, . | 35 | Boston: 35 Dwight Street, . | Mixed, . | Burner found open. |
| 26 | Joseph Jutras, . | 30 | Worcester: 16 School Street, . | Mixed, . | Burner found open. Accident. |
| 27 | Herman Banker, . | 30 | Chelsea: 16 Suffolk Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 27 | James E. White, . | — | Dorchester: 22 Rosemont Road, . | Mixed, . | Burner found partly open. Suicide. |
| 28 | John J. O'Neil, . | 55 | Boston: 229 Bolton Street, . | Mixed, . | Burner found open. |
| 30 | James Dyer, . | 56 | Boston: 200A Hampden Street, . | Mixed, . | Burner found partly open. Accident. |
| Dec. 1 | Samuel McComb, . | — | Springfield: 241 North Main Street, . | Mixed, . | Inhaled gas through rubber tube. |
| 1 | Joseph Carpet, . | 30 | Adams: Greylock Hotel, . | Water, . | Burner found open. Accident. |
| 1 | Thomas Finn, . | 20 | Holyoke: 143 Maple Street, . | Mixed, . | Burner left open by child's mother, who was partially asphyxiated at same time. |
| 1 | Lewis A. Wallon, . | — | Boston: 10 Stratford Street, . | Mixed, . | Burner found open. Suicide. |
| 2 | Joseph Mellor, . | 65 | New Bedford: 88 Linden Street, . | Mixed, . | Burner found open. Accident. |
| 4 | Ruth E. Sterne, . | 35 | Roxbury: 19 Waban Street, . | Mixed, . | Burners found open. Suicide. |
| 5 | Joseph L'Ecuver, . | 57 | Fitchburg: 160½ Fairmount Street, . | Mixed, . | Burner found open. Accident. |

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| 7 | Charles H. Cummings, | 46 | Belmont: 113 Belmont Street, | Water, | Gas escaped from leaky rubber tube. Accident. |
| 8 | Malcolm MacPhee, | 45 | West Newton: 391 Cherry Street, | Mixed, | Burner found partly open. |
| 9 | Hugh McGinn, | 55 | Lowell: 15 Tyler Street, | Mixed, | Burner found open. Accident. |
| 9 | Thomas Copelis, | 40 | Boston: 13 Dillaway Street, | Mixed, | Burner found open. Accident. |
| 10 | Annie F. McKissock, | 72 | Lowell: 65 Fourth Street, | Mixed, | Burner found open. Accident. |
| 11 | Antonio Cenci, | 51 | Boston: 9 Wheeler Street, | Mixed, | Burner found open. Accident. |
| 12 | Thomas Buchanan, | 25 | Boston: 886½ Harrison Avenue, | Mixed, | Burner found open. Accident. |
| 14 | Simeon Gervais, | 61 | Haverhill: 39 Arch Street, | Water, | Burners found open. Accident. |
| 16 | John H. Keefe, | — | Boston: 19 Sagamore Street, | Mixed, | Burner found partly open. Accident. |
| 17 | Peter Marassi, | 37 | East Boston: 11 Orleans Street, | Mixed, | Gas escaped from heater attached by tube to chandelier. |
| 18 | Jessie Pickering, | 55 | Boston: 396 Shawmut Avenue, | Mixed, | Gas escaped from tube loosely attached to gas stove. |
| 18 | Dennis Henneberry, | 40 | | | |
| 18 | Lena Smith, | 50 | Worcester: 21 Kilby Street, | Mixed, | Received fatal burns when she fell in a faint on gas range. |
| 19 | Bridget Madden, | 52 | Holyoke: 106 High Street, | Mixed, | Burner found open. Accident. |
| 19 | Theresa Madden, | 48 | | | |
| 20 | Jeremiah Dunn, | 51 | Boston: 10 Milford Street, | Mixed, | Burner found open. Suicide. |
| 22 | John Woodruff, | 72 | Fall River: 1143 Dwelly Street, | Mixed, | Burners found open. Suicide. |
| 23 | Agnes B. Conroy, | 19 | Brighton: 438 Western Avenue, | Mixed, | Was fatally burned when clothes caught fire from lighted gas stove. |
| 24 | Grace Wood, | 24 | Waltham: 100 Prospect Street, | Mixed, | Burners found open. Suicide. |

¹ Months.

GAS (FATAL) — *Concluded.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|---------|------------------------|------|------------------------------------|--------------|---|
| Dec. 25 | William A. Thomas, . | 85 | Somerville: 87 Gilman Street, . | Coal, . | Gas escaped from heater. Accident. |
| 26 | Charles Cunningham, . | 40 | Boston: 46 Union Park, . | Mixed, . | Gas escaped from tube detached from heater. |
| 26 | Martha I. Landerkin, . | - | East Saugus: 155 Lincoln Avenue, . | Mixed, . | Gas cock on stove partly open. Accident. |
| 29 | Herbert W. Goodhue, . | 25 | Hyde Park: 63 Davison Street, . | Mixed, . | Burner found partly open. Accident. |
| 30 | Thomas F. Dillon, . | 51 | North Adams: 157 River Street, . | Water, . | Burner found open. Accident. |
| 30 | William Arthur, . | 68 | Cambridge: 97 Austin Street, . | Mixed, . | Burner to gas stove found open. Accident. |
| 31 | Lucius Underwood, . | - | Roxbury: 760 Parker Street, . | Mixed, . | Burner found open. Accident. |

GAS (NON-FATAL).

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| Jan. 3 | Grace Capasuma, . | 28 | East Boston: 273 Chelsea Street, . | Mixed, . | Gas leaked from fixture. Accident. |
| 3 | Urla Wozzarti, . | 24 | | | |
| 3 | William Drake, . | 54 | Boston: 14 Dartmouth Street, . | Mixed, . | Burners of gas stove and jet found open. Attempted suicide. |
| 6 | Thomas F. Walsh, . | 14 | Charlestown: 12½ Decatur Street, . | Coal, . | Burners to gas stove found open. Was overcome when his grandfather, Thomas F. Walsh, was asphyxiated. |
| 6 | Joseph Lowry (Patrick White). | 25 | Boston: 20 Causeway Street, . | Mixed, . | Burner found open. Accident. |

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| 6 | Mr. J. R. Briry, | — | | | | Malden: 193 Main Street, . | Mixed, . | Made ill by leaking gas. |
| 6 | Mrs. J. F. Briry, | — | | | | | | |
| 6 | Eva Moran, | — | | | | | | |
| 7 | J. B. Currier, | — | | | | | | |
| 7 | George F. Walker, | — | | | | Haverhill: 6 Elm Street, . | Water, . | Overcome by gas which escaped from burners of gas range accidentally opened by brushing of fire hose against them. |
| 7 | Herbert A. Chase, | — | | | | | | |
| 7 | Augustus Foisey, | 35 | | | | Worcester: 16 Orange Street, . | Mixed, . | Burner to heater found open. Accident. |
| 9 | Julius Meale, | 36 | | | | Boston: 78 Brighton Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 11 | Patrick Cooney, | — | | | | | | |
| 11 | Mary E. Cooney, | — | | | | | | |
| 11 | Catherine Cooney, | — | | | | North Adams: 622 Main Street, . | Water, . | Gas leaked from a meter causing headaches. |
| 11 | Margaret Sheehan, | — | | | | | | |
| 16 | John Sutkas, | 29 | | | | Haverhill: Hotel Webster, Washington Square. | Water, . | Burner found partly open. Attempted suicide. |
| 16 | Annie Polynosky, | — | | | | | | |
| 16 | Zofia Gorka, | — | | | | | | |
| 16 | Joseph Gorka, | 9 | | | | | | |
| 16 | Stanley Gorka, | 5 | | | | New Bedford: Hicks and North Front streets. | Mixed, . | Gas from broken main traveled along line of sewer pipe and entered house. |
| 16 | John Gorka, | 3 | | | | | | |
| 16 | Jennie Gorka, | 1 | | | | | | |
| 17 | Mary Walsh, | 25 | | | | Roxbury: 20 Montrose Street, . | Mixed, . | Burner found open. Accident. |

GAS (NON-FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|---------|----------------------|------|--|--------------|--|
| Jan. 17 | Bertha Brough, | - | Boston: 96 Waltham Street, | Mixed, . | Inhaled gas through rubber tube. |
| 17 | Michael J. Breen, | 21 | Worcester: Gas Works, Quinsigamond Street. | Mixed, . | Company employees. Were overcome by gas while lifting the lid from a purification box. |
| 17 | Miles F. Burke, | 23 | | | |
| 20 | Michael Dillon, | 32 | Boston: 115 Brookline Avenue, | Mixed, . | Gas escaped from defective burner. |
| 22 | James White, | - | Dorchester: 922 Dorchester Avenue, | Mixed, . | Was overcome while trying to resuscitate Walter N. White, who was asphyxiated. |
| 23 | Effie Blodgett, | - | Boston: 74 Chandler Street, | Mixed, . | Burner found partly open. Accident. |
| 24 | Julius Spouse, | 41 | Dorchester: 20 Franklin Court, | Mixed, . | Gas escaped from broken pipe. |
| 25 | Antony Lopez, | - | Belmont: 95 Grove Street, | Water, . | Company employee. Was burned about face and neck by gas which ignited when he was testing for leaks. |
| 25 | Nellie Crean, | 30 | Worcester: 36 Chatham Street, | Mixed, . | Inhaled gas through rubber tube. |
| 27 | William Brown, | 45 | Boston: 224 Shawmut Avenue, | Mixed, . | Burner found open. Accident. |
| 27 | Annie M. Brown, | 43 | | | |
| 28 | George Rosenfeld, | - | Boston: 30 Worcester Square, | Mixed, . | Gas escaped from independent hose cock back of bracket fixture. |
| 28 | Benjamin Dorfman, | - | | | |
| 29 | Benjamin Connors, | 65 | Haverhill: 245 Winter Street, | Mixed, . | Gas escaped from radiator. Accident. |
| Feb. 1 | Mrs. L. S. Chandler, | - | Saugus: 10 Whittier Street, | Mixed, . | Connections not tight and gas leaked out. |
| 4 | James Murray, | 38 | Worcester: 6 Bridge Street, | Mixed, . | Burner found open. Accident. |

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| 8 | Fred H. Elliott, | 40 | Haverhill: 81 Merrimack Street, . | Water, . | Inhaled gas through rubber tube. |
| 13 | Mary Gibbons, | 55 | Brookline: 28 Prospect Street, . | Mixed, . | Burner to gas stove found open. Probably accident. |
| 13 | Michael Dunn, | — | Salem: 143 Canal Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 13 | Peter Gevinsky, | 25 | Haverhill: 126 River Street, . | Water, . | Burner found open. Accident. |
| 15 | Laura E. Currier, | 34 | Lowell: 15 McFarlin Avenue, . | Mixed, . | Inhaled gas through rubber tube. |
| 17 | Charles Katz, . | 15 | Boston: 53 Billerica Street, . | Mixed, . | Burner found open. Accident. |
| 17 | Rebecca Katz, . | 10 | | | |
| 17 | John Maygorla, | 35 | Boston: 118 West Newton Street, | Mixed, . | Burner found open. Attempted suicide. |
| 23 | Asel B. Taylor, | — | Malden: 252 Ferry Street, . | Mixed, . | Burner found partly open. Accident. |
| 26 | Parker C. Cassidy, | 52 | Waltham: 43 Floyd Street, . | Mixed, . | Burners to gas stove found open. Accident. |
| 28 | Marshall Quinn, | 39 | Bridgewater: 98 Spring Street, . | Mixed, . | Was overcome by gas when cleaning out a frozen service. |
| 29 | Patrick Dillon, | — | Everett: 30 Mead Street, . | Mixed, . | Burner found open. Accident. |
| March 2 | Elizabeth Barry, | 51 | Jamaica Plain: 28 Weld Hill Street, | Mixed, . | Burners found open. Accident. |
| 5 | Lucy A. Harrison, | 42 | Boston: 51 Worcester Street, . | Mixed, . | Burner found open. Accident. |
| 11 | Charles E. Mortimer, | 60 | Boston: 14 Boylston Street, . | Mixed, . | Burner found open. Accident. |
| 13 | James Doyle, . | — | Springfield: 21 Emery Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 13 | James O'Donnell, | — | | | |
| 14 | Lila Lehto, . | — | Fitchburg: 129 Mechanic Street, . | Mixed, . | Burner to gas stove found open. Accident. |
| 14 | Baby Lehto, . | 13 | | | |

1 Months.

GAS (NON-FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|----------|------------------------|------|--|--------------|---|
| March 15 | Patrick Gillon, . | 38 | Roxbury: opp. 77 St. Alphonsus Street, | Mixed, . | Were partially overcome by gas from a pipe they were repairing. |
| 15 | Michael Grinham, . | 40 | | | |
| 16 | Sarah A. Culliton, . | 35 | Lynn: 127 Summer Street, . | Mixed, . | Gas leaked through rubber tubing connecting gas flat with burner. |
| 20 | Margaret Mahoney, . | 34 | | | |
| 20 | William T. Mahoney, | 9 | South Boston: 91 Mercer Street, . | Mixed, . | Burners found open. Accident. |
| 20 | Gerald Mahoney, . | 6 | | | |
| 20 | Margaret Mahoney, . | 3 | | | |
| 20 | Mrs. James Malcolmsen, | — | Malden: 97 High Street, . | | |
| 20 | Mrs. Gabrielson, . | — | | | |
| 20 | Irving Gabrielson, . | 19 | Malden: 101 High Street, . | | |
| 20 | Mrs. J. E. Buskirk, . | — | Malden: 100 High Street, . | Mixed, . | Made ill by gas from a leaking main. |
| 20 | Mr. H. D. Large, . | — | | | |
| 20 | Mrs. H. D. Large, . | — | Malden: 102 High Street, . | | |
| 20 | Mrs. C. L. Wilder, . | — | Malden: 103 High Street, . | | |
| 20 | John Ewing, . | 60 | Chelsea: 49 Chestnut Street, . | Mixed, . | Burner found partly open. Accident. |
| 21 | George Lebreche, . | 26 | Haverhill: 3 Washington Street, . | Water, . | Burner found open. |
| 22 | Joseph King, . | 30 | Haverhill: 131 Winter Street, . | Water, . | Burner found open. Accident. |

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| 23 | Mrs. Eben Curtis, | . | . | . | — | Revere: 175 Campbell Avenue, | . | Mixed, | Overcome by gas leaking in from street. |
| 23 | Mrs. G. Nash, | . | . | . | — | | | | |
| 23 | Charles Nash, | . | . | . | — | | | | |
| 23 | John F. Brown, | . | . | . | — | Marblehead: Moose Lodge Room, | . | Mixed, | Burner found open. Accident. |
| 25 | Thomas Marr, | . | . | . | 72 | Marblehead: 31 Elm Street, | . | Mixed, | Burner to gas heater found open. Accident. |
| 25 | Charles S. Marston, | . | . | . | 60 | Boston: 488 Columbus Avenue, | . | Mixed, | Inhaled gas through rubber tube. |
| 27 | Herbert D. Beach, | . | . | . | — | Springfield: 66 Prospect Street, | . | Mixed, | Burner found open. Attempted suicide. |
| 27 | Oliver A. Marselis, | . | . | . | 19 | Boston: 672 Harrison Avenue, | . | Mixed, | Overcome when he crawled under floor to investigate gas leak. |
| 29 | James McKeon, | . | . | . | 75 | Boston: 25 West Cottiage Street, | . | Mixed, | Burner found open. Accident. |
| 29 | Herbert Miles, | . | . | . | — | Lynn: 12 School Street, | . | Mixed, | Burner found partly open. Accident. |
| 31 | Edna Cadigan, | . | . | . | 24 | Boston: 1672 Washington Street, | . | Mixed, | Burner found open. Accident. |
| April 3 | Israel Miller, | . | . | . | — | | | | |
| 3 | Rubin Burakoff, | . | . | . | — | Malden: 66 Faulkner Street, | . | Mixed, | Had slight headaches from inhaling gas escaping from a broken fixture. |
| 4 | Sarah Cheat, | . | . | . | 30 | | | | |
| 4 | Charles Kazernan, | . | . | . | 11 | Malden: 237 Harvard Street, | . | Mixed, | Made ill by gas escaping from leak at service cock. |
| 11 | Bessie Allen, | . | . | . | — | North Abington: Adams Street School, | . | Water, | Instructed a pupil to light gas oven; only one burner was lighted, and when this teacher opened the door a little later the collected gas exploded, burning her eyebrows and hair. |

1 Months.

GAS (NON-FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|----------|-----------------------------|------|--|--------------|--|
| April 21 | Mrs. Elizabeth Mayo, | - | | | |
| 21 | Lillian Mayo, . . . | 6 | New Bedford: 17 Roosevelt Street, | Mixed, . | Burner found open. Accident. |
| 21 | Laura Mayo, . . . | 4 | | | |
| 24 | John J. Smith, . . . | 60 | Boston: 36 Greenwood Street, . . . | Mixed, . | Burner found open. Accident. |
| 25 | Elizabeth Garlick, . . . | 40 | Worcester: 11 Salem Street, . . . | Mixed, . | Inhaled gas through rubber tube. |
| 26 | George Seiwirt, . . . | 48 | Boston: 6 Prentiss Street, . . . | Mixed, . | Inhaled gas through rubber tube. |
| 27 | Henry Dresser, . . . | 48 | Haverhill: 28 Auburn Street, . . . | Water, . | Burner found partly open. Accident. |
| 28 | Stoddard D. Thompson, . . . | 4 | Roxbury: 6 Logan Street, . . . | Mixed, . | Burner found open. Two sisters asphyxiated at the same time. |
| 30 | Minnie Wiggins, . . . | 18 | Fitchburg: 143 Westminster Street, . . . | Mixed, . | Burner to gas stove opened accidentally. |
| May 1 | Mrs. W. R. Caswell, . . . | - | Malden: 160 Belmont Street, . . . | Mixed, . | Sick headache caused by leaking gas. |
| 1 | Jean Baptiste St. Lawrence, | 83 | Haverhill: 116 Locust Street, . . . | Water, . | Gas escaped from defective tubing. |
| 3 | Susan Pratt, . . . | - | North Andover: 61 Pleasant Street, . . . | Mixed, . | Burner found partly open. Accident. |
| 3 | Florence M. Bennett, . . . | - | Lowell: 42 Sheldon Street, . . . | Mixed, . | Burned by flames due to explosion in oven of gas range. |

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| 7 | Arthur Lenfest, | . | — | | | | | | |
| 7 | Mrs. Arthur Lenfest, | . | — | | | | | | |
| 7 | Murad Lenfest, | . | 19 | Somerville: 31 Main Street, | . | Coal, | . | Child turned stop-cock on water heater. | |
| 7 | Richard R. Maini, | . | 43 | | | | | | |
| 7 | Robert Maini, | . | 9 | | | | | | |
| 9 | Giovasie Consalvatore, | . | — | Wellesley Hills: Forest Street, | . | Mixed, | . | Overcome by gas from broken pipe. | |
| 10 | Laura Carisco, | . | 16 | Haverhill: 7 View Street, | . | Water, | . | Burner found open. Attempted suicide. | |
| 15 | John Harrington, | . | 70 | Adams: 27 Commercial Street, | . | Water, | . | Burners of gas range opened by child. | |
| 15 | Willard Shepard, | . | 4 | | | | | | |
| 15 | Carrie Tetreault, | . | 21 | Holyoke: 39 Newton Street, | . | Mixed, | . | Burner found open. Accident. | |
| 15 | Ethel Milling, | . | 19 | Boston: 40 Lynde Street, | . | Mixed, | . | Burner found open. Accident. | |
| 18 | Lelia Eldridge, | . | 50 | East Boston: 81 Trenton Street, | . | Mixed, | . | Burner to gas stove found open. Accident. | |
| 19 | Robert W. Wilkes, | . | 42 | Roxbury: 12 Greenville Street, | . | Mixed, | . | Burner found open. Accident. | |
| 20 | William H. Moore, | . | 60 | Worcester: 93 Main Street, | . | Mixed, | . | Burner found open. Accident. | |
| 24 | William Hincks, | . | 40 | Brockton: 14 Broad Street, | . | Mixed, | . | Burner found open. Accident. | |
| 24 | Jeremiah Villeneuve, | . | 20 | Haverhill: 37 Broadway, | . | Water, | . | Burner found partly open. Accident. | |
| 26 | Jacob Maston, | . | 28 | Worcester: 93 Main Street, | . | Mixed, | . | Burner found open. Accident. | |
| 27 | Carolyn Petrie, | . | 50 | Lynn: Winthrop Court, | . | Mixed, | . | Burner found open. Attempted suicide. | |
| 29 | Amaliyo Kalnin, | . | 24 | Boston: 1056 Commonwealth Avenue, | . | Mixed, | . | Burner found open. Attempted suicide. | |

1 Months.

GAS (NON-FATAL) — Continued.

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|--------|----------------------|------|---|--------------|---|
| May 29 | Cynthia V. Clark, . | 20 | Rockland: South Shore Shoe Manufacturing Company, Union Street. | Water, . | Vent caused by seal blowing out was plugged up, and gas backed up through pipes, causing this woman to be overcome. Burner found open. Attempted suicide. |
| 31 | Nellie Holt, . | 43 | Lawrence: 15 Spruce Street, . | Mixed, . | |
| June 4 | Mabel Ordway, . | 21 | Worcester: 12 Sever Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 5 | Catherine Crowley, . | 36 | Boston: 2 Grace Court, . | Mixed, . | Burner found open. Accident. |
| 7 | Mrs. S. R. Mellen, . | — | South Braintree: 50 Taylor Street, . | Water, . | Burners found open. Accident. |
| 7 | Samuel Stokes, . | 60 | Lowell: 37 Elm Street, . | Mixed, . | Gas escaped from a broken jet. Mrs. Catherine Monahan asphyxiated at the same time. Burners found open. Attempted suicide. |
| 7 | Edward Stokes, . | 17 | | | |
| 7 | Mary Ironfield, . | 61 | Fall River: 25 Melville Street, . | Mixed, . | |
| 8 | Harry Sherman, . | 36 | Malden: 90 Essex Street, . | Mixed, . | Gas leaking from kitchen fixture caused headaches. |
| 8 | Rebecca Sherman, . | 29 | | | |
| 8 | Morris B. Sherman, . | 12 | | | |
| 8 | Marion Sherman, . | 10 | | | |
| 8 | George J. Sherman, . | 7 | Fitchburg: 160½ Fairmount Avenue, . | Mixed, . | Gas escaped when tubing to gas range became disconnected. |
| 8 | Rose Sherman, . | 2 | | | |
| 8 | Lazare Beausoleil, . | 70 | | | |

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| 11 | Michael Zitello, | . | 25 | | | | | | |
| 11 | Mrs. Michael Zitello, | . | 25 | | Haverhill: 153 River Street, | . | Water, | . | Burner found partly open. Accident. |
| 11 | Baby Zitello, | . | 1 - | | | | | | |
| 20 | Catherine Taddei, | . | 20 | | Lynn: 8 Fernald Court, | . | Mixed, | . | Burner found open. Accident. |
| 21 | Albert Watters, | . | 36 | | Fall River: 390 Dwelly Street, | . | Mixed, | . | Burners of gas range found open. Attempted suicide. |
| 22 | Alfred Wilen, | . | 26 | | Worcester: 72 Mulberry Street, | . | Mixed, | . | Burner found open. Accident. |
| 29 | Sarah J. Sullivan, | . | 35 | | Worcester: 12 Newport Street, | . | Mixed, | . | Flame of gas stove blown out. |
| 29 | Bridget Leahy, | . | 46 | | | | | | |
| July 5 | Elsie Saindon, | . | - | | Fall River: 27 Grant Street, | . | Mixed, | . | Burner found open. Attempted suicide. |
| 7 | Frank Lester, | . | - | | Boston: 554 Shawmut Avenue, | . | Mixed, | . | Burner found open. Accident. |
| 7 | Frank Kenney, | . | - | | | | | | |
| 13 | Mrs. J. M. Baker, | . | - | | Melrose: 38 Ashland Street, | . | Mixed, | . | Hair and eyebrows singed as a result of explosion in gas oven. |
| 22 | Thomas O'Donnell, | . | - | | Fall River: corner Bliss and Pleasant streets. | . | Mixed, | . | Was overcome by gas while working in sand catcher. |
| 24 | Salvatore Cerniglia, | . | 27 | | Boston: 967 Columbus Avenue, | . | Mixed, | . | Burner found open. Accident. |
| 24 | Annie Baker, | . | 39 | | Boston: 716A Shawmut Avenue, | . | Mixed, | . | Burner found open. Accident. |
| 31 | William E. Fortin, | . | 42 | | Roxbury: 5 Bartlett Terrace, | . | Mixed, | . | Burner found open. Accident. |
| 31 | Louis A. Eppley, | . | 37 | | Roxbury: 1 Miles Street, | . | Mixed, | . | Inhaled gas through rubber tube. |
| 31 | Mrs. E. R. Jewell, | . | - | | Melrose: 47 Oakland Street, | . | Mixed, | . | Face and left hand slightly burned as result of an explosion in gas oven. |

1 Under one year.

GAS (NON-FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|--------|---------------------------|------|------------------------------------|--------------|---|
| Aug. 1 | Mrs. James H. Leighton, . | — | Lowell: 582 Wilder Street, . | Mixed, . | Gas escaped from burner of gas range. |
| 4 | Felix Guskie, . | — | Worcester: 14 Scott Street, . | Mixed, . | Blew out the gas. Attempted suicide. |
| 6 | Daniel Haley, . | 28 | Haverhill: 5 Walnut Street, . | Water, . | Burner found open. Accident. |
| 7 | Jennie Diamond, . | — | Lowell: 88 South Street, . | Mixed, . | Gas escaped from disconnected rubber tube. Accident. |
| 14 | Mrs. William Huggins, . | — | Cliftondale: 11 Overlea Street, . | Mixed, . | Was overcome by gas in cellar which escaped from pipes pulled down by children in their play. |
| 17 | William Hondras, . | 45 | Amesbury: 7 Cleveland Street, . | Water, . | Was severely burned on hands and face by flames from an explosion which followed when he entered a gas-filled house with a lighted match. |
| 17 | Frederick Daniels, . | 40 | Boston: 10 Leverett Street, . | Mixed, . | Burner found open. |
| 17 | Frank Burrige, . | — | Fall River: 44 Brightman Street, . | Mixed, . | Gas escaped into room, having failed to ignite from pilot burner. |
| 19 | Anna C. Sullivan, . | — | New Bedford: 124 Hillman Street, . | Mixed, . | Was severely burned on arms, face and hair when she lighted a match to find a gas leak. |
| 19 | W. A. Cosgrove, . | — | New Bedford: Plymouth House, . | Mixed, . | Burner found open. Accident. |
| 19 | S. H. Dana, . | — | | | |
| 20 | William Mullen, . | 63 | Roxbury: 20 Washington Place, . | Mixed, . | Inhaled gas through rubber tube. |
| 21 | Eliza Taylor, . | 42 | New Bedford: 63 Ruth Street, . | Mixed, . | Burner found open. Accident. |
| 26 | Margaret Hearn, . | 56 | Boston: 1346 Dorchester Avenue, . | Mixed, . | Burner found open. Attempted suicide. |
| 29 | Robert Coulter, . | 49 | Worcester: 10 Hollis Street, . | Mixed, . | Inhaled gas through rubber tube. |

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| 29 | Alice Foisey, . . . | — | New Bedford: 65 Myrtle Street, . . | Mixed, . | Gas leaked from defective apparatus, causing illness of these children. |
| 29 | Evelyn Foisey, . . . | — | | | |
| 29 | Rachel Foisey, . . . | 3 | | | |
| 29 | Ethel Foisey, . . . | 1 13 } | | | |
| 30 | Mary Miller, . . . | 54 | Fall River: 139 Snell Street, . . | Mixed, . | Inhaled gas through rubber tube. |
| Sept. 2 | William Custer, . . . | — | Fitchburg: Gas Plant, . . | Mixed, . | Company employee. Was thrown down and bruised as a result of explosion in purifying house. |
| 2 | Archibald Pettigrew, . . . | 8 } | Roxbury: 47 Codman Park, . . | Mixed, . | Gas blown out by wind. |
| 2 | Isabel Pettigrew, . . . | 6 } | | | |
| 3 | Florence Thurston, . . . | 22 | Worcester: 99 Austin Street, . . | Mixed, . | Burner found open. Accident. |
| 5 | Eldea Trahan, . . . | — | New Bedford: 507 Bowditch Street, . . | Mixed, . | Burner found open. Accident. |
| 6 | Bernard Remington, . . . | 51 | Boston: 491 Beacon Street, . . | Mixed, . | Company employee. While working on a stepladder was overcome by gas and fell to the floor, receiving a scalp wound. |
| 8 | Micheli Braica, . . . | — | Springfield: Gas Works, . . | Mixed, . | Company employee. While at work was overcome by gas. |
| 9 | Arabella F. Capen, . . . | 72 | Stoughton: 95 Park Street, . . | Mixed, . | Gas escaped from safety pipe connecting with regulator. |
| 10 | Josiah Cummings, . . . | — | Boston: 34 Gleason Street, . . | Mixed, . | Gas cock accidentally turned on after being turned off. Mrs. Gleason asphyxiated at same time. |
| 11 | Dorothy Shepard, . . . | 18 | Dorchester: 79 Bloomfield Street, . . | Mixed, . | Inhaled gas through rubber tube. |
| 14 | Robert Bond, . . . | — | Lynn: 94 Willow Street, . . | Mixed, . | Burner found open. Accident. |
| 14 | Walter Aylwood, . . . | 38 | Haverhill: Essex Street, . . | Water, . | Was overcome by gas while working in a manhole. |

1 Months.

GAS (NON-FATAL) — Continued.

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|----------|---------------------|------|---|--------------|--|
| Sept. 14 | Samuel Mistretta, | - | Arlington: 15 Lincoln Street, | Water, | Company employee. Was made ill by escaping gas while making connection on gas service. |
| 14 | Esther Byer, | - | Malden: 395 Bryant Street, | Mixed, | Was made ill by gas which escaped when she broke a fixture by moving furniture. |
| 16 | George W. Green, | - | Everett: School Street near Everett Square. | Mixed, | Burner to gas stove found open. |
| 17 | W. M. McLean, | - | Boston: 39 Cambridge Street, | Mixed, | Burner found open. Accident. Eldridge Beal asphyxiated at same time. |
| 19 | Peter Nystrom, | 69 | Boston: 69 Washington Street, | Mixed, | Inhaled gas through rubber tube. |
| 19 | Emily Burke, | 70 | Brockton: 255 Palm Street, | Mixed, | Burner found open. Accident. |
| 21 | "A. Svanson," | 23 | Worcester: Hotel Pleasant, | Mixed, | Burner found open. Attempted suicide. |
| 23 | Edward A. Fay, | - | Fall River: 314 Broadway, | Mixed, | Burners of gas stove found open. Attempted suicide. |
| 23 | Miss A. F. Russell, | - | West Medford: 43 Monument Street, | Mixed, | Gas escaped from burner to gas range. |
| 24 | Mrs. A. S. Scott, | - | Medford: 389 Salem Street, | Mixed, | Eyebrows singed and eyes injured by explosion of gas in oven to range. |
| 25 | James H. Uppole, | 22 | Charlestown: 11 Main Street, | Coal, | Burner found open. Accident. |
| 26 | Harry Jarman, | 55 | Lawrence: 201 Essex Street, | Mixed, | Inhaled gas through rubber tube. |
| 26 | Elizabeth Dowling, | 18 | Lynn: Police Station, | Mixed, | Turned on five gas jets. Attempted suicide. |
| 30 | Antonio Manduzzo, | - | South Boston: 532 East Seventh Street, | Mixed, | Burner found open. Accident. |
| 30 | Gaetana Manduzzo, | - | | | |

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| Oct. | 3 | Michael Powderly, | . | . | 75 | Boston: 980 Harrison Avenue, | . | Mixed, | Burner to gas stove found open. Accident. |
| | 3 | Mary Powderly, | . | . | 75 | | | | |
| | 3 | Jennie Bosquet, | . | . | — | Clinton: 35 Boynton Street, | . | Water, | Burner to gas range found open. Accident. |
| | 12 | Matthew Haglund, | . | . | 37 | Boston: 19 South Russell Street, | . | Mixed, | Burner found open. |
| | 14 | John T. Stanley, | . | . | 46 | Brookline: 165 Washington Street, | . | Mixed, | Inhaled gas through rubber tube. |
| | 15 | Agnes Collard, | . | . | 55 | Haverhill: 49 Bellevue Avenue, | . | Water, | Burner found open. Attempted suicide. |
| | 16 | John McDonough, | . | . | — | Watertown: 37 Forest Street, | . | Mixed, | Face and hands burned by flames from an explosion when a lighted lamp was used in hunting for a gas leak. |
| | 16 | Mrs. E. Abramovitz, | . | . | — | | | | |
| | 16 | Goldie Abramovitz, | . | . | — | Malden: 205 Harvard Street, | . | Mixed, | Burners found open. Accident. |
| | 16 | Abie Abramovitz, | . | . | — | | | | |
| | 20 | George Pappas, | . | . | 28 | Lynn: 54 Central Avenue, | . | Mixed, | Burner found open. Accident. |
| | 21 | David Matchett, | . | . | 65 | Fall River: 203 Haffard Street, | . | Mixed, | Burners to jet and range found open. Attempted suicide. |
| | 23 | Mary Stonberg, | . | . | — | Hingham: corner Hersey and Williams streets. | . | Water, | Had headache and dizziness from odor of gas which backed up into house. |
| | 25 | Louis Bereson, | . | . | — | Roxbury: 8 Hunneman Street, | . | Mixed, | These people burned about faces and hands as a result of an explosion when a gas stove was lighted. |
| | 25 | Theresa Cardela, | . | . | 16 | | | | Burners found open. Attempted suicide. |
| | 25 | Elizabeth Wilson, | . | . | 31 | Boston: 3118 Washington Street, | . | Mixed, | |
| | 27 | Esther McCoit, | . | . | — | Malden: 38 Dartmouth Street, | . | Mixed, | Headache caused by gas from leaking fixtures. |
| | 30 | John Sanborn, | . | . | 54 | Haverhill: 66 Emerson Street, | . | Water, | Burner found open. Attempted suicide. |

GAS (NON-FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|---------|------------------------|------|------------------------------------|--------------|--|
| Oct. 30 | Robert McFarland, . | 62 | Fall River: 97 Borden Street, . | Mixed, . | Gas escaped from a heater. |
| 31 | Alessandro Di Amico, . | 24 | East Boston: 287 Sumner Street, . | Mixed, . | Burner found open. |
| Nov. 4 | John Hagopian, . | — | Lawrence: 254 Hampshire Street, . | Mixed, . | Both burned on face and hands when an explosion occurred while they were investigating gas leak in bathroom. |
| 4 | Mrs. John Hagopian, . | — | | | |
| 5 | Frances McIntyre, . | 50 | Roxbury: 429 Dudley Street, . | Mixed, . | Burner found open. Accident. |
| 6 | Earl Durfee, . | 17 | Fall River: 520 Bank Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 7 | Edwin Boni, . | 38 | Haverhill: 10 Washington Avenue, . | Water, . | Burner found partly open. Accident. |
| 7 | Michael J. Walsh, . | 30 | Boston: 57 Green Street, . | Mixed, . | Burner found open. Accident. |
| 15 | Etta Lee, . | 33 | Boston: 28 Dartmouth Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 16 | Belle Lovett, . | — | | | Made ill by gas escaping from oven of range. |
| 16 | Dorothy Brown, . | — | Melrose: 36 Hurd Street, . | Mixed, . | |
| 16 | Phyllis Brown, . | — | | | |
| 17 | Esther Hodgquist, . | 18 | | | |
| 17 | Edith Hodgequist, . | 16 | Boston: 21 Follen Street, . | Mixed, . | Burner found partly open. Accident. |
| 17 | Phyllis Hodgquist, . | 4 | | | |
| 17 | Elizabeth Hodgquist, . | 16 | | | |

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| 20 | Vangel W. Calavas, . | 32 | Boston: 19 Regent Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 20 | Rose Matzkin, . | 59 | Worcester: 7 Perry Avenue, . | Mixed, . | Burner found open. Attempted suicide. |
| 21 | Sebastian Hook, . | 60 | Lynn: 43 Summer Street, . | Mixed, . | Burner found open. Accident. |
| 22 | Charles A. Roebuck, . | — | Adams: company substation, off Columbia Street, . | Water, . | Company employee. Partially overcome while repairing gas governor. |
| 22 | Buddington B. Britt, . | — | Pittsfield: East Street, . | Mixed, . | Was overcome by gas leaking into manhole where he was working. |
| 23 | James Shields, . | 26 | Boston: 1 Oakland Avenue, . | Mixed, . | Flame blown out by wind. |
| 23 | Isaac Denham, . | — | Gloucester: Taft Hotel, 92 Main Street, . | Water, . | Burner found open. Accident. |
| 27 | Mrs. Lena Helfand, . | — 14 | Everett: 98 Irving Street, . | Mixed, . | Were made ill when gas leaked from tubing connected with hot plate. |
| 27 | Gertrude Helfand, . | | Revere: 661 Winthrop Avenue, . | Mixed, . | Gas flowed from jet which was left open when main gas cock was shut off. |
| 30 | Anna V. Donovan, . | — | Boston: 79 Carver Street, . | Mixed, . | Burner to heater found open. Accident. |
| 30 | William Stoker, . | 35 | Holyoke: 143 Maple Street, . | Mixed, . | Burner found open. Attempted suicide and her baby asphyxiated at same time. |
| Dec. 1 | Catherine Finn, . | — | Dorchester: 14 Mallet Street, . | Mixed, . | Burner to gas stove found open. |
| 4 | Matthew J. Daley, . | 61 | Worcester: 44 Front Street, . | Mixed, . | Burner found open. Attempted suicide. |
| 3 | Edwin H. Simmons, . | 60 | Haverhill: 14 Walnut Street, . | Water, . | Company employee. While connecting a meter was overcome by escaping gas. |
| 7 | William Cook, . | 35 | Fall River: 390 Dwelly Street, . | Mixed, . | Burners found open. Attempted suicide. |
| 10 | Albert Watters, . | 38 | Somerville: 30 Aldrich Street, . | Coal, . | Inhaled gas through rubber tube. |
| 11 | Ernestine Snow, . | 63 | Holyoke: 179 Main Street, . | Mixed, . | Gas escaped from defective rubber tubing. |
| 18 | Samuel A. Sheller, . | — | | | |

1 Months.

GAS (NON-FATAL) — *Concluded.*

| Date. | NAME. | Age. | Address. | Kind of Gas. | Remarks. |
|---------|-----------------------|------|--------------------------------------|--------------|---|
| Dec. 22 | Margaret Gilleland, . | — | Medford: 77 High Street, . . . | Mixed, . | Were somewhat affected when gas entered building through a leaking main. |
| 22 | Edna Edgar . . | — | | | |
| 22 | Hazel Prescott, . | — | | | |
| 22 | P. Fox, . . . | — | | | |
| 22 | A. W. Hirones, . | — | | | |
| 22 | Joseph Fernalds, . | — | New Bedford: 451 Bolton Street, . | Mixed, . | Burner found open. Accident. |
| 22 | Manuel Costa, . | — | | | |
| 22 | Joaquin Martin, . | — | | | |
| 22 | Vusal Kravall, . | 28 | Boston: 32 Thayer Street, . . . | Mixed, . | Was burned on face and right hand, due to explosion of gas which occurred when he searched for a leak with a lighted lantern. |
| 23 | Stanley Roscoe, . | 32 | South Boston: 634 Dorchester Avenue, | Mixed, . | Burner found open. Accident. |
| 23 | Bronislaw Lakowsky, . | 22 | | | |
| 23 | John Goodwin, . | 50 | Boston: 28 Shirley Street, . . . | Mixed, . | Burner found open. Accident. |
| 24 | Oria Thibault, . | 60 | Fall River: 186 Diman Street, . | Mixed, . | Burners of gas stove found open. Probably accident. |
| 24 | Frances Stevens, . | 27 | Brockton: 9 Linden Street, . . | Mixed, . | Gas escaped from open burner when money was placed in prepayment meter. |
| 25 | John Shea, . . | 35 | Boston: 479 Harrison Avenue, . | Mixed, . | Burner of gas stove found open. Accident. |

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| 27 | Aaron Johnson, . . . | — | | | | |
| 27 | Mrs. Aaron Johnson, . . . | — | | | | Made ill by gas entering house from leaking main. |
| 27 | Alvin Johnson, . . . | — | | | | |
| 27 | Anna Johnson, . . . | 7 | | | | |
| 28 | Despina Petagy, . . . | 27 | | Haverhill: 146½ Winter Street, . . . | | Burner found open. Accident. |
| 28 | William Donahue, . . . | 70 | | Charlestown: 34 Elm Street, . . . | | Overcome by gas from leaking main opposite his shop. |
| 30 | Joseph F. Clark, . . . | 61 | | Malden: 314 Eastern Avenue, . . . | | Gas escaped from disconnected tubing. Attempted suicide. |
| 31 | Ellen Ottan, . . . | 28 | | Worcester: 91 Norfolk Street, . . . | | Turned on gas at heater. Attempted suicide. |

ELECTRIC (FATAL).

| Date. | NAME. | Age. | Address. | Remarks. |
|---------|------------------------|------|--|--|
| Jan. 27 | Alden Gould, . . . | 25 | Revere: Boston & Maine Railroad station. | Touched a pole supposed to have been charged with electricity. |
| Feb. 11 | Antonio Franchi, . . . | 32 | Worcester: Norton Company plant, . . . | Came in contact with an auto starter, the casing of which was charged with electricity. |
| 23 | Leonard Anthony, . . . | 29 | Dorchester: 74 Pleasant Street, . . . | Company employee. While changing carbon on lamp, came in contact with wire and received a shock, throwing him to the ground. |
| 26 | Jean H. Gendron, . . . | 62 | Fitchburg: Shea Street, . . . | While driving in a sleigh came in contact with a telephone wire which had blown down and was crossed with a high voltage power wire. |

ELECTRIC (FATAL) — *Concluded.*

| Date. | NAME. | Age. | Address. | Remarks. |
|----------|-----------------------|------|---|--|
| March 27 | Fred Greenough, . | 23 | Haverhill: Washington Street and Florence Avenue. | Company employee. Was climbing an electric light pole when he received a shock and fell to the ground, striking on his head. |
| April 17 | Hugh Burnes, . | 37 | Worcester: Worcester Market, Main Street. | Accidentally touched a switch and received a shock of 600 volts. |
| May 5 | Gordon A. Ryon, . | 26 | Florida: Hoosac Tunnel, . . . | Company employee. Was handling a piece of copper-clad iron wire at the station of the New England Power Company, and this wire short-circuited a 2,300-volt cable; the arc was communicated to a 11,000-volt bus, and this man was fatally shocked and burned. |
| 11 | Percy Gilman, . | 21 | Medway: Prospect Street, . . . | Company employee. While on a crossbar of a pole, making a wire connection, received a fatal shock. |
| 19 | Martin F. Delmore, . | — | Tewksbury: Avery Chemical Company plant. | Was stringing wires, and in some way received a shock. |
| June 22 | Dominick Salvatore, . | — | Weston: Boston & Albany Railroad bridge, Riverside. | While working on the bridge came in contact with a live wire. |
| July 12 | Maurice Blair, . | 12 | Worcester: Fair Grounds, West Boylston Street. | Climbed a fence and came in contact with live wire. |
| 14 | Carl Oberg, . | 35 | Worcester: corner Temple and Harding streets. | Company employee. Was working in a manhole, and in some way came in contact with live wires. |
| 19 | John J. Moriarty, . | 34 | Quincy: South and Main streets, . | Took hold of a fire alarm wire which was crossed with an electric light wire. |
| 22 | Frank Moynihan, . | 49 | Worcester: Curtis Street, . . . | Was running a fire alarm wire and came in contact with primary electric light wires. |
| Aug. 25 | Robert J. Oatway, . | 19 | West Boylston: Holt Street, . . | Picked up a telephone wire which had been charged from a street lighting circuit. |
| Sept. 13 | Edwin Davis, . | 38 | Dedham: Ames Street near Fuller, . | Company employee. Came in contact with a primary wire while working on a pole. |
| 29 | John Sheehan, . | 45 | South Hadley: Hadley Street, . | Took hold of a live wire which had fallen to the ground. |
| 30 | John H. McInnis, . | 36 | Lowell: corner Methuen and Beacon streets. | While on a ladder, stringing wires, fell against an electric light wire. |

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| Oct. 15 | Arnold D. Edwards, . | 25 | North Adams: west portal of Hoosac Tunnel. | Brakeman on train, and received fatal shock when his fire hook touched wire carrying 11,000 volts. |
| 21 | Vrali Ffrendo, . | 28 | Springfield: Carlisle Coal Yards, . | While moving an electric coal loader created a short circuit. |
| 31 | Albert B. Landry, . | 42 | Erving: Millers Falls, . | While in a boatswain's chair, arranging the guy ropes of a derrick, the rope came in contact with a high-tension wire, and the man received a shock, causing him to fall upon the rocks below. |
| Nov. 16 | Timothy Leary, . | — | Norwood: plant of Winslow Bros. & Smith. | Received a shock while handling a drop light. |
| Dec. 21 | Alfred J. Costello, . | 36 | Malden: company plant, Center Street Court. | Company employee. While at work on switchboard received fatal shock by coming in contact with metal parts thereof. |

ELECTRIC (NON-FATAL).

| | | | | |
|---------|-------------------------|----|---|---|
| Jan. 7 | Oliver Lapan, . | — | Upton, | Company employee. Received multiple burns on his right hand when cutting a street lighting circuit which proved to be charged with current. |
| 7 | Maurice White, . | 25 | Waltham: Main and Church streets, . | Company employee. Received a shock, causing burns on right eyelid. |
| 12 | Robert W. Harrington, . | 47 | Boston: 488 Atlantic Avenue, . . | Company employee. Received a shock, causing burns on left hand. |
| 25 | Philip Hollenbeck, . | — | Northampton: Old South Street and Clark Avenue. | Company employee. While on a pole came in contact with a 2,300-volt wire, receiving burns on face and hand, and also bruises by being thrown from pole. |
| Feb. 10 | Emil Matel, . . | 28 | Boston: 91 West Canton Street, . | Company employee. Received shock, causing burns on right hand. |
| 17 | Patrick H. O'Brien, . | 24 | Winchester: Pond Street, . . . | Company employee. Received a shock, causing burns on right hand. |
| 18 | Daniel Almon, . . | — | Salem: Peabody Street, | Company employee. His body coming in contact with a live wire, he was burned on both hands and fell, spraining his back. |

ELECTRIC (NON-FATAL) — *Continued.*

| Date. | NAME. | Age. | Address. | Remarks. |
|---------|------------------------|------|--|---|
| Feb. 24 | Patrick J. Kelley, . | — | Salem: Electric Light Plant Garage, . | Company employee. Pliers came in contact with storage battery which he was disconnecting, a short circuit was formed, and his left hand burned. |
| March 4 | William Williamson, . | — | Salem: 11 Creek Street, . . . | While installing gas piping came in contact with electric light cut-out and received slight burns. |
| 4 | Frank Haggstrom, . | — | Winchester: 534 Main Street, . . | Company employee. Eyes affected by a flash from a short circuit. |
| 22 | Jerome L. Mayhew, . | 33 | Pittsfield: Renne Avenue Plant of Pittsfield Electric Company. | Company employee. While cutting some wires his pliers came in contact with switch terminals, and his hands were seriously burned. |
| 24 | Arthur A. Bassett, . | — | Boston: 27 Scotia Street, . . . | Company employee. Received an electric shock, causing multiple burns. |
| April 3 | H. C. Rudischauser, . | 29 | Malden: corner Ashland and High streets. | Took hold of primary wire which had been cut down, and received burns on right hand. |
| 7 | Frank Mahoney, . | — | Florida: No. 5 plant of New England Power Company, Hoosac Tunnel. | Company employee. Was burned while assisting G. A. Ryon, who was fatally burned, to put wire into a conduit, which cable short-circuited. |
| May 5 | Frederick W. Eaton, . | 23 | Medway: Prospect Street, . . . | Company employee. Received shock, causing burns on both hands. |
| 11 | E. W. Snow, . . . | 30 | Boston: 271-273 Dartmouth Street, . | Company employee. Received shock, causing burns on right hand. |
| 15 | Charles T. Taylor, . | 48 | Boston: 715 Boylston Street, . . | Received a shock, causing slight burn. |
| 20 | Eleanor F. Garvin, . | — | Winthrop: corner Charles Street and Shore Drive. | Put arm around an electric light pole and received a shock. |
| 23 | Andrew Griffin, . | 7 | Waltham: 33d station of Edison Electric Illuminating Company of Boston. | Company employee. Received a shock, causing burns on right hand and wrist. |
| June 3 | William T. Frizzell, . | 52 | Boston: L Street, South Boston, station of Edison Electric Illuminating Company. | Company employee. Received a shock, burning right hand. |
| 3 | Mark V. Lynsky, . | 27 | | |

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| 7 | Mrs. Harrington, | . | . | - | Brighton: 42 Orkney Road, | Was burned on wrist when a short circuit was formed while using an electric iron. |
| 17 | Lee Robinson, | . | . | - | Boston: 50 Batavia Street, | Short circuit caused when turning electric light key, and three fingers burned. |
| 17 | Mieka Rudis, | . | . | 19 | Royalston: Tower No. 244 of Connecticut River Transmission Company. | Received a shock, causing multiple burns when he climbed the tower. |
| 26 | James H. Cripps, | . | . | - | Melrose: Lynde Street, | Company employee. While painting a pole came in contact with 2,300-volt wires, and fingers and toes were burned. |
| July | Charles W. Comstock, | . | . | 15 | Malden: corner Golden Avenue and Main Street. | Took hold of arc lamp chain and received a shock, throwing him to the ground. |
| 3 | Herman C. Cuddy, | . | . | 22 | Boston: 488 Atlantic Avenue, | Company employee. Received a shock, causing multiple burns. |
| 11 | George E. Allen, | . | . | 41 | Medfield: Mill and West streets, | Company employee. Received shock, causing slight burns about eyes. |
| 21 | Walter S. Tuller, | . | . | - | Great Barrington: rear of Mahaive Block. | Company employee. When stepping from roof his hand came in contact with primary wire carrying 2,300 volts; his right hand was badly burned, and the shock threw him to the ground, breaking his left shoulder. |
| 22 | Elmer E. Sibley, | . | . | 48 | Grafton: Millbury Street, | Company employee. While reaching for a fuse box leaned over a live wire and received a shock and burns on knee and thigh. |
| 24 | W. P. McCarthy, | . | . | 34 | Hyde Park: Sprague Street, | Company employee. Received a shock, causing burn on right arm. |
| 24 | Edward Thomson, | . | . | 23 | Boston: 486 Atlantic Avenue, | Company employee. Caused a short circuit and burned left hand. |
| 29 | John H. Fitzmaurice, | . | . | 24 | Boston: 367 Congress Street, | Company employee. Received a shock, causing burns on left hand. |
| 31 | Charles Woodard, | . | . | 23 | Greenfield: Deerfield Street, | Company employee. His body became grounded with primary wire and telephone cable, and his hands were badly burned; also burned and bruised when he fell from pole. |
| Aug. | Thomas Connelly, | . | . | 46 | Warren: Boston & Albany Railroad bridge. | While taking down guys from top of derrick, took hold of a guy wire which had sagged onto a 2,300-volt wire. |
| 3 | Edward Frell, | . | . | 9 | Watertown: Bridge Street near Pleasant. | While playing with a live wire received burns on right hand and elbow. |

ELECTRIC (NON-FATAL) — *Concluded.*

| Date. | NAME. | Age. | Address. | Remarks. |
|---------|-------------------------|------|---|---|
| Aug. 8 | Thomas F. Mullins, . | 30 | Arlington: Overlook Road, . | Company employee. While at his work in some way received a shock. |
| 8 | William Kennedy, . | 16 | Malden: Main Street, . | Took hold of fixture to arc lamp on pole, and received a shock, rendering him unconscious and causing bruises and burn on right hand. |
| 14 | Ralph Frazier, . | 17 | Millbury: substation of Worcester Sub-urban Electric Company. | Company employee. In closing disconnecting switch, current jumped by insulator to iron frame and caused an arc, injuring this man's eyes. |
| 19 | Edward F. Philbrick, . | 21 | South Boston: I. Street station of Edison Electric Illuminating Company. | Company employee. Received a shock, causing burns on right hand. |
| Sept. 1 | William T. Hope, Jr., . | 26 | Natick: Lincoln Square, . | Company employee. Received a shock, causing burns on left hand. |
| 6 | Matthew J. Healey, . | 40 | South Boston: switch house, New York, New Haven & Hartford Railroad, Dorchester Avenue. | Company employee. Received a shock, causing burns on left shoulder. |
| 14 | William Moran, . | — | Boston: Hawkins Street station of Edison Electric Illuminating Company. | Received a shock, causing burns to right hand. |
| 22 | John Kunaszski, . | 33 | Deerfield: Childs Farm, Wapping, . | Company employee. Right shoulder burned by coming in contact with a transformer charged from a 4,400-volt line. |
| 28 | George I. Calloway, . | 19 | Dorchester: 1165 Massachusetts Avenue. | Company employee. While at work received shock, burning right thumb. |
| 29 | Joseph Chantigny, . | — | Amesbury: Market Street, . | Company employee. While standing on a cross-arm received a shock and dropped to the ground, injuring his legs and toe. |
| 30 | Edward G. English, . | 20 | Dorchester: 1165 Massachusetts Avenue. | Company employee. While at work received shock, burning right thumb. |
| 30 | Russell W. Chick, . | 6 | Belmont: Pleasant Street near Leonard, . | Came in contact with end of primary wire which had fallen in gutter, and was rendered unconscious, also receiving burns on right hand. |
| Oct. 2 | Frank Buxton, . | — | Adams: opposite Renfrew School, . | Company employee. Burned right shoulder and left hand by coming in contact with live wire when changing insulators on transmission line. |

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|---------|-----------------------------|----|--|---|
| 5 | Harold Parks, . . . | 23 | Needham: Needham Square, . . . | While on a pole touched a live wire and received a shock, causing burns on chest, right wrist and left hand. |
| 11 | Herbert Jones, . . . | 32 | Boston: Houghton & Dutton station of Edison Electric Illuminating Company. | Company employee. While at work received burns on right hand. |
| 14 | Edward McColgan, . . . | 36 | Boston: 31 Commonwealth Avenue, . . . | Company employee. While at work caused a short circuit which burned left thumb. |
| 21 | Joseph L. Manson, . . . | 28 | Boston: 294 Washington Street, . . . | Company employee. Burned left hand by causing short circuit. |
| 31 | Herman Rothenbuecher, . . . | — | Boston: 693 Beacon Street, . . . | Received a shock, causing burns on right hand and arm. |
| Nov. 11 | Evert E. Peterson, . . . | — | South Boston: L Street station of Edison Electric Illuminating Company. | Received a shock, causing burns on left hand. |
| 27 | Joseph McCue, . . . | — | Haverhill: 363 River Street, . . . | Company employee. Received a slight shock, causing burns on both hands, while tipping a demand meter. |
| Dec. 7 | Frederick W. Mareman, . . . | 37 | Somerville: 10 Garfield Avenue, . . . | Company employee. While inspecting meter received a shock, causing burns on both hands. |
| 17 | Mortimer F. Sullivan, . . . | — | Malden: off Center Street Court, . . . | Company employee. While pulling cables apart received burn on left hand. |
| 18 | Jacob Lesser, . . . | — | Boston: 18 Haviland Street, . . . | While changing lamps received shock in both thumbs. |
| 27 | Winslow Sears, . . . | — | Plymouth: near West Pond, . . . | Company employee. While working on pole one end of supporting strap made a contact and he received a current of 22,000 volts. |

APPENDIX J.—SPECIAL REPORTS TO THE LEGISLATURE.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Jan. 6, 1916.

To the Honorable Senate and House of Representatives in General Court assembled.

At the legislative session of 1915 the following resolve was adopted:—

CHAPTER 46.

RESOLVE PROVIDING FOR AN INVESTIGATION BY THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS RELATIVE TO THE INSPECTION AND TESTING OF GAS METERS.

Resolved, That the board of gas and electric light commissioners is hereby directed to investigate the subject matter of the bill printed as House Document No. 1144 of the present year in regard to the inspection and testing of gas meters, and as to the necessity or desirability of legislation substantially in conformity with said bill, or as to any other legislation in regard to gas meters. The board shall report the result of its investigation, with drafts of any legislation recommended by it, to the next general court, on or before the second Wednesday in January. [*Approved April 19, 1915.*]

Pursuant to this resolve the Board has given a public hearing to all persons interested, after notice by publication and by mail to the mayors of every city, to the selectmen of every town in which gas companies are operating, to all gas companies and to all persons known to be interested in the subject of the inquiry. It has also considered and investigated such suggestions and facts as were brought to its attention or were within its own knowledge and experience.

As a result of its investigation the Board submits its report as follows:—

A copy of House Bill No. 1144 (1915), to which reference is made in the resolve, is hereto attached, marked A. Its purpose is to give the Commissioner of Weights and Measures

authority to inspect and test all gas meters used for measuring gas, either by his deputies or the sealers of weights and measures of the several cities and towns of the Commonwealth, and to direct the removal of any meters found defective. Such inspections and tests are to be made on complaint or request. It is also provided that within six months after the passage of the act all meters in use in the Commonwealth shall be so tested and sealed if not defective, and thereafter all meters shall be tested annually. A further provision relates to a refund to customers by gas companies owning meters found defective.

The proposed legislation does not in terms affect existing legislation relating to gas meters and their inspection and testing. It is therefore desirable to describe the present statutory requirements with respect thereto, the methods employed and the results obtained under the present law and its administration.

EXISTING STATUTORY REQUIREMENTS.

By chapter 168 of the Acts of the year 1861, entitled "An Act for the Inspection of Gas Meters, the Protection of Gas Consumers, and the Protection and Regulation of Gas-light Companies," the office of State Inspector of Gas and Gas Meters was established, and the powers and duties of the inspectors defined. This act, in substance, required that all gas meters which were thereafter used for measuring gas supplied to customers should be examined and tested as to their accuracy, and, if found correct, sealed and stamped by the State inspector. Provision was also made for retesting meters in use, upon the request of customer or of company. By chapter 228 of the Acts of the year 1902 the powers and duties of the State Inspector of Gas and Gas Meters were transferred to this Board. With the exception of this transfer of authority and certain minor amendments and additional requirements, the provisions of the original law of 1861 are still in force, and are expressed in the following sections of chapter 742 of the Acts of the year 1914: —

SECTION 174. The board shall have under its control an inspector and one or more assistant inspectors of gas and of gas meters, who shall be appointed by the governor, with the advice and consent of the council,

for terms of three years from the dates of their respective appointments, and who shall be sworn to the faithful performance of their official duties. The inspector, assistant inspectors and the deputy inspectors hereinafter provided for shall not be pecuniarily interested, directly or indirectly, in the manufacture or sale of gas, or gas meters, or of any other article or commodity used by gas companies or used for any purpose connected with the consumption of gas or with gas companies, and they shall not give certificates or written opinions to makers or venders of any such articles or commodities.

SECTION 175. Said inspectors, subject to the rules and regulations prescribed by the board, shall make the inspections of gas required by section one hundred and eighty-one and shall inspect, examine, ascertain and prove the accuracy of all meters which are to be used for measuring illuminating gas and which are to be furnished to, or for the use of, any consumer or company, and shall seal, stamp or mark every such meter, if it be found correct, with some suitable device which shall be determined by the board and recorded in the office of the secretary of the commonwealth. A meter shall not be stamped correct if it varies more than two per cent from the standard measure. The board shall keep a correct record of all meters examined by its inspectors with their proof at the time of inspection, which shall be open at all times for examination by the officers of any gas company in the commonwealth. The inspectors shall also perform such other duties and make such reports of their doings as the board may require.

SECTION 176. The board may from time to time, if in its opinion such action is necessary, appoint one or more deputy inspectors of meters for such term and at such compensation as the board may determine. Any person now in the service of the board as a deputy inspector of meters may be so appointed or employed without civil service examination. Such deputy inspectors of meters shall be sworn, shall act under the direction of the board, shall not be connected with or employed by any gas company, and from their decisions the gas company or the consumer may appeal to the board.

SECTION 177. For examining, comparing and testing gas meters, with or without stamping them, the board may collect a fee of twenty-five cents for each meter delivering not more than a cubic foot of gas in four revolutions, vibrations or complete repetitions of its action, and for each meter so delivering more than a cubic foot, a fee of thirty cents, with twenty cents added for every additional cubic foot so delivered. For examining, comparing, testing or calibrating meter provers and test or photometer meters, with or without sealing or certifying to the same, the board may collect such fees as it may from time to time establish therefor. The board shall designate one of its members to receive all fees, and he shall give a bond to the treasurer and receiver general in the penal sum of five thousand dollars. All fees received by the board shall be paid into the treasury of the commonwealth monthly, upon the last business day of each month.

SECTION 178. The board may expend annually for the compensation of the inspector of gas and gas meters, assistant inspectors, deputy inspectors of meters and for office rent, travelling and other necessary expenses incidental to the duties of said inspectors, such sum as the general court shall annually appropriate.

SECTION 182. The unit of measure for the sale of illuminating gas by meter shall be the cubic foot, containing sixty-two and three hundred and twenty-one one-thousandths pounds avoirdupois weight of distilled or rain water, weighed in air of the temperature of sixty-two degrees, Fahrenheit scale, the barometer being at thirty inches.

SECTION 183. Every gas company with a capital paid in of one hundred thousand dollars or more, and every other gas company, if required by the board, and all makers and vendors of meters shall set up at some convenient place upon their premises one or more meter provers of a size and type approved by the board and tested and calibrated by the board, by means of which meters may be tested.

SECTION 184. A gas company providing a meter for measuring gas supplied to a customer which, if never before used, has not been duly sealed and stamped, or, if opened after being sealed and stamped, has not been again tested, sealed and stamped, shall be punished by a fine of five dollars for every such meter in use, payable to the city or town in which the meter is situated.

SECTION 185. Meters in use shall be tested by the inspector or by one of his assistants or by a deputy, on the request of the consumer or of the gas company, in the presence of the consumer if desired, and with sealed apparatus. If he finds that the meter is correct, the person requesting the inspection shall pay the fees for such inspection and the expense of removing the meter for the purpose of being tested, and the reinspection shall be stamped on the meter. If he finds that the meter is incorrect, the gas company shall pay such expenses and shall furnish a new meter without charge to the consumer.

SECTION 186. Meters for measuring gas supplied to consumers shall register the quantity of gas passing through them in cubic feet so that the number of cubic feet of gas consumed can be easily ascertained by the consumer thereof. No meter shall be used which may confuse or deceive the consumer in ascertaining the price he pays per thousand cubic feet or the number of cubic feet consumed. No charge for the use of a meter during any portion of the twelve consecutive months preceding the thirtieth day of June of any year shall be made if the consumer during said time uses gas to the value of seven dollars, and whoever makes a charge therefor contrary to the provisions hereof shall be punished by a fine not exceeding one hundred dollars for each offence.

SECTION 188. When a gas or electric meter in a building owned or used by a customer of a gas or electric company is read by an employee or agent of such company, he shall, upon request, deliver to the person using the gas or electricity measured by the meter a written statement of the amount recorded by the meter at that time.

METHOD OF TESTING EMPLOYED.

Under the provisions of law already quoted all gas meters used for measuring gas supplied to consumers must first have been inspected, tested, sealed and stamped by the State inspectors. If a meter is repaired, it must be reinspected, tested, sealed and stamped, and upon complaint of a customer or company a meter may at any time be retested, and if found incorrect, condemned.

In a dry gas meter the gas is measured by leather diaphragms working somewhat similarly to bellows. To the diaphragm is connected a registering apparatus which records the number of strokes of the diaphragms. The length of the stroke or distance through which the diaphragm moves determines the amount of gas delivered and thereby recorded, and this is fixed by the manufacturer before the top is soldered on the meter. The dial of the registering apparatus can be seen through a glass window near the top of the meter, and on the end of the shaft connecting the measuring mechanism with the registering apparatus is a pointer which moves over a circle called the experiment circle. This circle indicates, for one revolution of the pointer, two feet for the smaller sizes of meters and five or more feet for larger sizes.

In testing a meter gas or air is passed, under proper conditions, from a meter prover through the meter until the pointer makes a complete revolution over the experiment circle, thus measuring and recording two feet (five or more feet for large meters). The amount of gas or air actually used from the meter prover is readily found from the prover scale and the amount of error calculated. For example, if the meter in recording two feet has actually required only 1.95 cubic feet from the prover, the meter is evidently fast, that is, registers more gas than it passes, by $2\frac{1}{2}$ per cent.

A meter prover is a calibrated gas holder, that is, a cylindrical metal bell, having a capacity of one or more cubic feet, is so arranged with guides and counterweights that it can move vertically up or down in a tank of water. The greatest care is taken in determining the capacity of the bell and each cubic foot is engraved on the scale, so that the exact amount of gas

delivered from the prover can be easily read. In testing a meter particular attention must be paid to temperatures, for gas or air changes its volume by 1 per cent. for each 4.8 degrees Fahrenheit. In consequence, the temperature of the meter, of the air in room and meter prover, as well as the water in the prover, cannot vary more than one or two degrees Fahrenheit for accurate testing.

Portable test meters have been suggested for testing meters while in use; but on account of the difficulties encountered, especially in the matter of temperatures, they have not been successful and the results are inaccurate, sometimes to the extent of 10 per cent. The volume of gas as measured by the test meter might or might not be the same in the meter being tested, and there would be no practical way to determine it or to change it. Then, again, meters should be run at a normal rate, under which they are originally tested, to reproduce their relative accuracy. This would require a test meter for each different size meter to be tested.

In testing with a meter prover, after the temperatures are found to be alike, care should also be taken that the connection between the meter and the prover is tight, and a test is made for this purpose as well as the tightness of meter. The pointer on the experiment circle is then run around about one-half foot and the prover shut off when the pointer reaches the chosen point, with the outlet stopped to normal rate. The prover is then set at zero, and the meter run until the pointer makes an exact revolution. If the error of the meter is greater than 1 per cent., it is advisable to run again from another point, and, if this test is also within the legal limits, to take the average of the two. If found to be correct, whether on original inspection, after repairs or upon complaint, a brass tag bearing the inspection number and the State seal is soldered on the left hand and front corner of the top of the meter, and the meter is also sealed with wax, bearing the date of the inspection, at such points that the meter cannot thereafter be opened and its mechanism tampered with without breaking the seals.

The methods of testing which have been described were established in 1861 by William B. Rogers, the first inspector appointed, who was subsequently one of the founders and the

first president of the Massachusetts Institute of Technology. It was his purpose to introduce a scientific test of meters, and the accuracy of his methods and results was promptly recognized both in this country and abroad, and had an immediate effect in causing meter makers and the companies to give greater care to their own preparatory testing. The work of the department has been continued in the same spirit, and any departure involving less care or scientific attainment, in the opinion of the Board, would be a mistake. The inspection under the present system has been so careful and thorough that few new or repaired meters are presented by the manufacturers or companies which do not meet the inspectors' test. Out of 80,140 meters tested as new or repaired during the year ending Nov. 30, 1914, but 85 were condemned, and during the year ending Nov. 30, 1915, but 137 out of 81,149 meters tested were condemned. In addition to testing meters used by customers, and by means of a primary standard calibrated by the Bureau of Standards at Washington and rechecked by the Rogers standard, there have been calibrated 180 meter provers, which the manufacturers and companies are required to install in order that tests may be made locally, as well as at the inspectors' laboratory. The rules observed by the inspectors in gas meter testing are hereto attached, marked B.

Meters may become deranged from poor workmanship in the meters, from improper places of installation and from poor quality of gas being measured. Meters in use are reinspected on complaint of consumer or gas company. These meters on removal are tightly corked in inlet and outlet tubes and taken to the testing room as soon as possible. The testing is the same as for new meters, except that more runs are made and from different points. A certificate of test is issued to the customer and the company for each meter, giving the results of the test.

During the past ten years the number of meters tested on complaint have averaged 376 meters a year. Requests for such inspection usually follow an apparently abnormal increase in a customer's bill. The results of such inspections, therefore, include a larger proportion of fast meters than a routine examination of the same number of meters in use for any reasonable

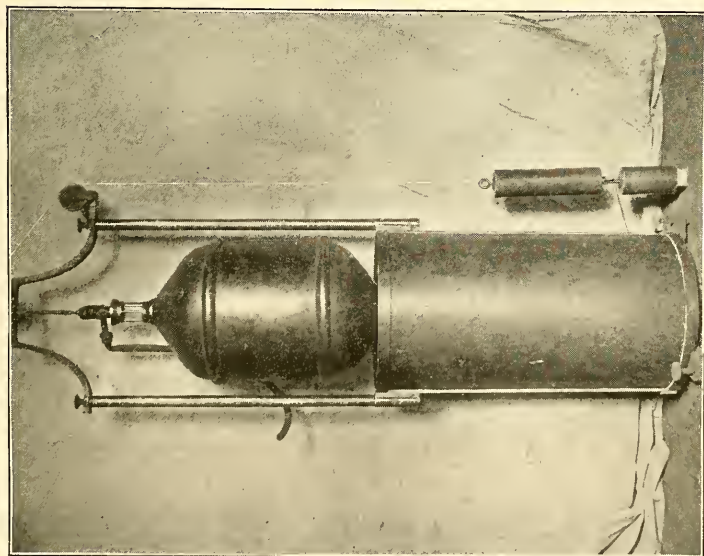


FIG. 1. — Rogers' Primary Standard.

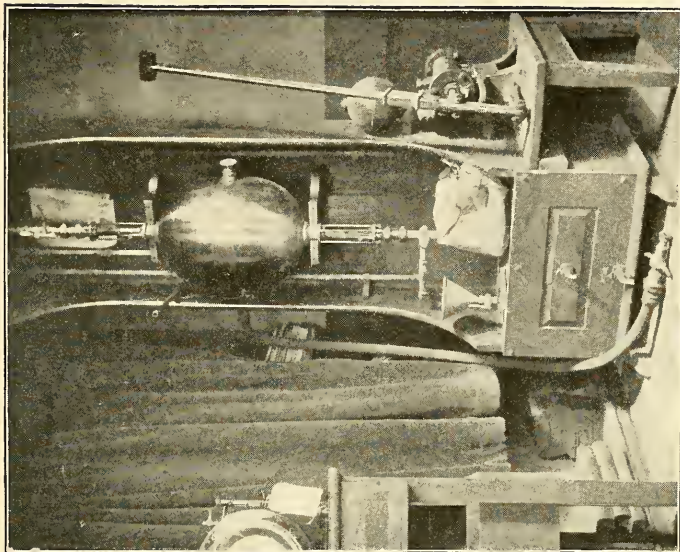


FIG. 2. — Primary Standard calibrated by the Bureau of Standards.

period of years would ordinarily develop. The following table gives the results of last year's complaint meter testing:—

| PERCENTAGE OF ERROR. | NUMBER OF METERS. | | |
|-----------------------------|-------------------|-------|--------|
| | Fast. | Slow. | Total. |
| .0, | — | — | 11 |
| .5, | 8 | 9 | 17 |
| 1.0, | 18 | 15 | 33 |
| 1.5, | 11 | 2 | 13 |
| 2.0, ¹ | 24 | 16 | 40 |
| 2.5, | 3 | — | 3 |
| 3.0, | 23 | 6 | 29 |
| 3.5, | 6 | 1 | 7 |
| 4.0, | 15 | 3 | 18 |
| 4.5, | 1 | — | 1 |
| 5.0, | 16 | 1 | 17 |
| 5.5, | 1 | — | 1 |
| 6.0, | 9 | 3 | 12 |
| 7.0, | 3 | — | 3 |
| 8.0, | — | 1 | 1 |
| 10.0, | 3 | — | 3 |
| 11.0, | — | 1 | 1 |
| 12.0, | 1 | — | 1 |
| 61.6, | 1 | — | 1 |
| 93.0, | — | 1 | 1 |

¹ A meter is by law deemed correct if it does not vary "more than 2 per cent. from the standard measure."

CONCLUSIONS AND RECOMMENDATIONS.

It appeared at the hearing that the proponent of the legislation under consideration was not familiar with the fact that all meters for measuring gas supplied to customers were required to pass a State inspection. Moreover, he was evidently convinced of the impracticability and inexpediency of requiring all of the more than 600,000 meters in use in the Commonwealth to be tested within six months and annually thereafter, as the act he advocated called for. No criticism of the methods now employed in testing meters was offered, and the Board's study and experience convince it that the methods of testing em-

ployed are in conformity with the best practices elsewhere. Indeed, this State was a pioneer in requiring public inspection of gas meters, and organized the work through Professor Rogers so thoroughly that the standards and methods have been utilized in establishing similar departments in other States.

Any requirement for the inspection and test of a measuring device, such as a gas meter, must necessarily rest upon a purpose to protect purchasers of gas from overcharges by the use of meters which fail to register the consumption correctly. To be effective, the method of inspection employed should be such as to assure the customer that the mechanism of the meter after inspection and installation cannot be tampered with without detection while in use upon his premises, and to provide for its reinspection should any question arise as to the correctness of its registration. It is believed that both of these purposes are reasonably accomplished by the organization of the work which has been described and has so long been followed, and secures for the customer a reasonably prompt and available remedy in case he questions the accuracy of the meter.

It is natural to question the accuracy of a device which measures an invisible element like gas, whose use leaves no permanent record other than on the dial of the meter. No amount of examination and testing will wholly eradicate this feeling, especially where bills rendered a customer appear to be relatively larger than before. But experience shows that meters even after a number of years' use continue to register in the large majority of cases within the permissible limits. In fact, it is probable, as stated by one of the earlier inspectors after an experience of over twenty years in testing meters, "that gas is measured more accurately than the majority of articles of household consumption."

It was claimed that the average customer knows nothing of his right to have his meter retested by the inspection department of this Board, but that he is familiar with the fact that each city and town has a sealer of weights and measures readily available had he the authority proposed in this legislation. It is doubtless true that many customers do not know of their present rights. It is doubtful if they would be better informed

if the law should be changed. On the other hand, where disputes arise over bills, many companies make it a practice to call the matter to the customer's attention, and not over 5 per cent. of the meters retested on complaint originate with a direct application by the customer to the Board. To carry out the proposal to authorize local sealers of weights and measures to retest gas meters on complaint would necessarily involve instruction in making such tests, and possibly equipping the sealers with the necessary apparatus if a testing station were not available. This would involve an expense which the present fees are not sufficient to meet, and without a compensating advantage to the public. Moreover, the occasional testing of a meter by such an official could not be expected to be as reliable as the work of men who devote their entire time to such testing. This difficulty was recognized by those urging the legislation in a suggestion that the local sealers of weights and measures should merely receive the complaints and the actual testing be done by the State Commissioner of Weights and Measures or his deputies. But if all that is to be accomplished by the legislation is merely a transfer of the powers and duties now exercised by this Board to another State department, the Board knows of no public advantage to be gained by this step. It believes that a serious public disadvantage might result, since a substantial amount of the time of one of its members is necessarily devoted to adjusting disputes between customers and companies, and the control of this gas meter inspection department is an important aid in this feature of the Board's work.

For the reasons above set forth the Board is of the opinion that no legislation is needed, and so recommends.

Respectfully submitted,

ALONZO R. WEED,
MORRIS SCHAFF,
THOMAS P. RILEY,
Commissioners.

A.

HOUSE NO. 1144.

AN ACT TO PROVIDE FOR THE INSPECTION AND TESTING OF GAS METERS.

Be it enacted, etc., as follows:

SECTION 1. The commissioner of weights and measures is hereby authorized to provide for the inspection and testing of all gas meters, furnished, installed or used for the measuring of gas.

SECTION 2. Said commissioner is authorized to receive complaints or requests from consumers of gas respecting condition of gas meters, and upon receipt of complaint or request for inspection shall cause to be tested any meter or meters which are the subject of such complaint.

SECTION 3. Said commissioner is authorized to direct the removal of any meter or meters found to be defective and the installation of meter or meters to replace defective meters in accordance with the provisions of this act.

SECTION 4. Within six months from the passage of this act the commissioner of weights and measures shall by his deputies and the sealers of weights and measures in cities and towns in this commonwealth cause to be inspected all meters used for the measuring of gas furnished by any person or corporation engaged in the sale, manufacture or distribution of gas for power, lighting or heating purposes, and upon such meters as shall be found not to be defective there shall be placed the seal of the commissioner, his deputies or the sealers of weights and measures in the cities and towns of the commonwealth where such meters are located. All expense incurred in the inspection tests or examination of meters as provided in this section shall be borne by the persons or corporation owning, furnishing or controlling such meters.

SECTION 5. After December thirty-first, nineteen hundred and fifteen, all gas meters shall be inspected annually in accordance with the provisions of the preceding section.

SECTION 6. Where upon complaint or request a meter upon inspection and test shall have been found to be defective, the commissioner, his deputies or agents may order the person or corporation owning, controlling or furnishing said meter or meters to refund to the consumer of gas measured through said

meter or meters an amount equal to five per cent of the sums paid for gas used through said meter or meters for the three months preceding such inspection.

SECTION 7. For the purposes of this act sealers of weights and measures of all cities and towns in this commonwealth are hereby made deputy meter inspectors.

SECTION 8. This act shall take effect July first, nineteen hundred and fifteen.

B.

METER TESTING RULES.

Temperature.

The temperature of meter, water in prover and air in room and prover should not vary more than two degrees Fahrenheit. If so, adjust them by changing temperature of air or water or both. Make sure that the water is well mixed, and that the temperature is taken accurately.

Tightness.

The meter and connections between prover and meter must be tight. To test, run about one-tenth foot through meter, stop outlet and shut off prover, watching the gauge meanwhile; after thirty seconds, turn on the prover; more than two one-hundredths inch variation indicates a leak. If a leak is shown, test for tightness of connections by disconnecting meter and repeating test, with outlet of connections stopped. If the connections are tight and a second test shows meter leaky, the leak must be found before testing. Note that faulty temperatures may give same results.

Starting.

With the outlet of the meter open, run at least one-half foot, for 3s, 5s and 10s (one to ten feet for larger sizes), to proposed starting point, finishing with the rate on. The normal rate is six feet per hour for each light the meter is marked to supply; a convenient rule for rates is one-tenth foot per minute for each light.

Running.

Next bring the prover to starting point and run meter until the experiment hand shows a complete revolution, shutting off prover as hand reaches exactly the starting point. The per-

centage error up to 5 per cent. is read from graduations on prover. Do not record less than $\frac{1}{2}$ per cent. for a run of less than ten feet; nor less than $\frac{1}{4}$ per cent. for a run of more than ten feet.

Complaints.

Complaint meters are to be tested as are new or repaired meters, except that they are to be run until three tests from different points check. Use care in tight test, and run exactly to mark.

Precautions.

Inspectors must be sure the temperatures of water, meter and air in room and prover are uniform and do not vary more than two degrees Fahrenheit; the temperature of the meter and water in prover do not change as rapidly as the air in room, therefore care and attention must be given to keeping them uniform. Heating the water to follow the rise in temperature of the air must be done cautiously, and is not recommended generally.

Meters and prover should be protected from sun and drafts. Meters should be kept above the floor and remain in proving room long enough to acquire the room temperature. Proving rooms should be kept at even temperature day and night. Meters for complaint testing should be kept tightly corked until tested.

Sealing.

Meters varying not more than 2 per cent. from the standard measure shall be sealed as follows:—

Tin Meters.—The brass badge, bearing an inspection number corresponding to that recorded in book, "Original Record of the Inspection of Gas Meters," is to be soldered on left front corner of top of meter on line of soldering, taking care to cause no leaks. The dating seal to be impressed in wax on right-hand back corner of top, part of the lettering on seal to be over line of soldering. The front and back to be sealed by impressing the two-level seal in wax, on the front directly under dial case and in middle of top of back. The words "Do not break" are to be on ridge found at top of front and back. Paneled meters, in addition to dating seal, are to have front, back and top effectually sealed by using modified form of two-level seal in angle formed by panels. Open top meters, in addition to dating seal and front and back seals, are to have handhole in top sealed by new seal, using only top and bottom lines.

Iron Meters. — Are to be sealed by lead seal, hanging badge, properly numbered, on the wire which runs through a hole in screw heads, — two screws in front, two in back and one in hole for adjusting tool. The dating seal to be impressed in wax on joint of dial case and body of meter, first placing strip of brass under wax.

Complaint Meters. — Complaint meters that register within the 2 per cent. limit are to be sealed with the special series of complaint badges, the badge to be soldered on the right-hand front corner of top and the date of inspection to be put on left-hand back corner; the original seals are to be left on meter. If the meter is found to be incorrect, the original seals are to be removed.

Record Books.

Use only Massachusetts Standard Record Ink for all records. Each deputy will write his name and impress the office stamp on fly leaf of each book used. The outfit furnished must be taken with the inspector, and the records completed before leaving the testing station. Use the rubber stamp to date the beginning of each day's work at each place; enter name of company requesting inspection; enter maker's name. If a miscellaneous lot of different makers, after first meter, use maker's initials in space beyond "proof" column, using care that different makers are properly noted; do not use ditto marks. On first line enter, in space beyond "proof" column, commissioners' order number, or at N. Tufts Meter Co. "stock" or name of gas company for whom meters were repaired. The full badge number is to be entered at top of each page, and only units with each ten carried down the page. For new meters numbered serially, the full maker's number need not be repeated, but only the units and tens carried down, using care not to make an error in the hundreds. In "size light" column enter size (adding "pp" if prepayment) for first and last of each lot; for a meter registering incorrectly put a red star on same line in right-hand column. Put the stamp for totals on lower right-hand corner of last page of day's work. The totals for day's work must show total number of each size, regardless of kind of meter, and the grand total of all meters. A supplementary record of prepayments, by sizes, is to be made. Record only twenty-five meters on one page. Loose sheets used for recording meters tested on first day of month are to be preserved and filed.

Reports.

Reports on Form G. I. No. 4 are to be made out daily and handed to the chief inspector; when away, mailed to the Ashburton Place office each night. These reports, rubber stamp dated, must show as separate items each lot of new, repaired, reinspected and complaint meters, with commissioners' order number and place of inspection, and also show details of sizes, total number of each size for the day and grand total of day's work. In case verbal or telephone orders are issued, without order number, insert name of company in pencil. Do not make any distinction between regular and prepayment meters. Report receipt, inspection (in addition to usual daily report) and shipment of meters, photometer meters and provers handled at 32 Hawley Street on Form G. I. No. 1. Date of inspection and inspector's name must appear even for new or repaired meters. Record serial number of Form G. I. No. 1 on order.

Certificates of complaint inspection will be made out at the Ashburton Place office from the data on Form G. I. No. 1. In supplying information from the records as to previous inspection, use parentheses.

Report traveling expenses actually incurred and paid each day.

In reporting receipt of meters, other than complaints, erase "numbered" in second line and insert "new" or "repaired" on Form G. I. No. 1.

In shipping by freight erase "Express Co." and write in name of railroad and number of our bill of lading.

When shipping meters obtain a receipt either on Form G. I. No. 1, special receipt, like the American Express Co., or in miscellaneous receipt book; and in each case put on serial number of Form G. I. No. 1.

Meter men's reports for Saturdays must be mailed early Saturday afternoon.

When shipping meters by freight date all bills of ladings with day of shipping, and in addition put number of Form G. I. No. 1 on the tissue copy of the bill of lading as well as the number of bill of lading on Form G. I. No. 1.

Memoranda.

Memoranda must be made out in duplicate on completion of day's work, one to be left with the company and the other, signed by the company's representative, to be filed with the

inspector, and must bear commissioners' order number, except that at N. Tufts Meter Co. repaired meters are to be reported by name of gas company owning same.

General.

Meters are to be inspected only on orders issued by the Board of Gas and Electric Light Commissioners or chief inspector, excepting that at the Boston Consolidated Gas Company's repair shop such repaired meters as may be presented by the company may be tested; and similarly at a manufacturer's proving room any new meters may be tested for "stock" and are to be reported as such, and also such repaired meters as may be presented.

For complaint meters a special hundred of badges is to be used, and each number checked off when used.

Any hundred of badges must be recorded as a whole on one book and not split up or used by more than one inspector.

One deputy is in charge of and responsible for the proper working of the presses for making and numbering badges.

In making badges each hundred must be checked and initialed by inspector making same in the badge book; and checked, initialed and dated when taken for use.

Inspectors are to be at work by 9 o'clock at the station assigned; the day closes at 5 o'clock.

Attention must be paid to temperatures, so that the tests may be kept accurate.

Report to chief inspector on special report blank any unusual condition of apparatus or testing rooms that would tend to vitiate the accuracy of tests.

Testing stations should provide —

Facilities for regulating temperatures.

Soldering outfit, including burner for heating copper, solder and flux.

Arrangements so that the meters to be tested may be in the testing room, off the floor, sufficiently long to acquire the room temperature; this time may vary from a few hours to a day.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Jan. 12, 1916.

To the Honorable Senate and House of Representatives in General Court assembled.

At the legislative session of 1915 the following resolve was adopted: —

CHAPTER 27.

RESOLVE PROVIDING FOR AN INVESTIGATION BY THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS RELATIVE TO CERTAIN APPLIANCES FOR SHUTTING OFF GAS IN CASE OF FIRE.

Resolved, That the board of gas and electric light commissioners shall investigate and report to the next general court, not later than the second Wednesday of January next, whether or not in its opinion there are in the market practicable safety gas cocks, valves or other appliances, by means of which the supply of gas to a building can be shut off automatically or manually outside of the building in case of fire or other emergency, the approximate or probable cost of installing and maintaining such appliances, and the conclusions of the board as to the feasibility and desirability of requiring by general law the use of such appliances. [*Approved March 25, 1915.*

Pursuant to this resolve the Board has given a public hearing to all persons interested, after notice by publication, and by mail to the Fire Prevention Commissioner, the New England Board of Fire Underwriters, and the mayors of every city, the selectmen of every town, and the chiefs of fire departments in cities and towns, in which gas companies are operating, and to all gas companies and to all persons known to be interested in the subject of the inquiry. There were present at the hearing several fire department officials, as well as representatives of the gas companies and persons interested in devices for shutting off gas. The Board has also conducted an independent investigation assisted by Prof. Charles L. Norton of the Massachusetts Institute of Technology, and has considered information furnished by persons not able to attend the hearing, the reports of investigating bodies and committees and certain ordinances and building regulations in force or proposed in other parts of the country, and the practices of the larger gas companies of the State with respect to the subject of the inquiry.

As a result of its investigation the Board submits its report as follows: —

SCOPE OF THE INQUIRY.

This resolve is the outcome of a persistent effort to obtain legislation relative to the installation of shut-offs on the services supplying gas to certain classes of buildings, with a view to eliminate or lessen the danger to life, and especially that to firemen, arising from the escape of gas into a building in which a fire is in progress. By breaks in the interior piping, most frequently in the meter connections, escaping gas may accumulate and contribute to the spreading of the fire by explosion, or by carrying the fire into the partitions. The resolve assumes the existence of the hazard described, and is directed to the practicability of preventing or controlling it by shut-offs on the services, and the need of any general legislation to this end.

DEVICES CONSIDERED.

Models of four inside shut-offs, three operating automatically and one manually operated from the outside, were submitted to the Board. Literature with respect to two other devices, combining manual and automatic operation, was also submitted.

All of the devices in question have worked satisfactorily in laboratory tests. No evidence was offered, however, that any of them had passed through the ordeal of fire or had demonstrated their reliability for a considerable period under the varying conditions which necessarily attend their use. All of them employ a cock or valve set in the service pipe just inside the outer wall of the building. In those designed to work automatically the valve or cock is held open by fusible metal and closed by a spring, or the weight of the plug itself, when released by the melting of this metal.

In commenting upon one such device submitted for examination, Professor Norton says: —

There is some doubt, however, in my mind as to whether after prolonged use with possible accumulation of sediment or naphthaline or the products resulting from corrosion of the pipe and valve the valve would operate satisfactorily. The device further is manifestly open to this criticism, that it operates only when the temperature at this particular point rises sufficiently to melt the fusible metal so that it operates as a cut-off only in case of fire at this particular point, and it is therefore of rather limited

use as a protective device. It would seem probable from examination of the spring that after the lapse of a number of years, there would be some question as to the positiveness of its action. Attention is called also to the danger of fracture of the fusible metal from accidental contact with tools or utensils and the resulting danger of shutting off the gas at a time when there was no fire.

This comment is equally applicable to all of the automatic devices. While some are supplemented by a manual control so arranged as to be operated from outside the building, it is to be noted that none can be prevented from acting automatically in cases where action is undesirable. It is by no means clear that a greater danger to life and property might not be introduced by the automatic device prematurely cutting off all light in the stairways and corridors of a burning building than by the hazards which such shutting off is designed to prevent. For that matter the evidence which was submitted seemed to demonstrate clearly that it is essential that the official in charge of a fire shall have absolute command over the shutting off of gas in the building, and that this should not be settled for him by the chance of the fire or heat reaching the closing device.

Such devices as provide for manual control from the outside of a shut-off inside a building necessarily introduce a considerable mechanism, expensive to install and maintain, with no compensating advantage, in the Board's judgment, over cocks or valves on the service pipe outside of the building. Most of the testimony related to such outside manual shut-offs, and substantially all who urged legislation, and particularly the firemen, indorsed them in preference to inside automatic or manually operated shut-offs. The practicability of such outside shut-offs is too obvious to need extended discussion. It is an efficient and dependable method of controlling gas in a building. As between valves and cocks, it may be noted that the valves are more expensive to install and maintain, surer but slower in operation, and unquestionably preferable in larger size service pipes. In fact one company testified that it employed valves instead of cocks even on the smaller service pipes where outside shut-offs are installed. The practical difficulties to be overcome in installing outside shut-offs are to

make them readily accessible in emergencies to those having authority to operate them and to protect them at other times from being tampered with. As a matter of fact, however, when set at the bottom of a curb box they can be operated only with a special wrench, and experience indicates that they are not likely to be disturbed.

In commenting upon them, Professor Norton in his report to the Board says: —

As contrasted with the possible use of any automatic device or any manually operated device working the valve inside the building through a more or less complicated mechanism, it seems to me that these direct, positive, simple cut-offs have much to commend them. There is little probability of their operating to cut off the gas at times when it is not desirable to do so unless these outside cocks are so constructed as to be too easily operated by mischievous persons, and there is no evidence that such tampering has occurred in the past. Further, cutting off the gas from any source, when there is an "automatic" which is commonly believed to operate only in case of fire, is a potential source of panic.

After reviewing the portions of the testimony at the hearing which are of the nature of expert testimony, and considering the only device submitted and the two others of which a brief examination was permitted, it is my opinion that nothing better appears now to be available than the outside cut-off. It appears that a valve is more suitable than a stop cock, and there is some question in my mind as to whether the arbitrary limit of two-inch pipe as the minimum is not perhaps too high. I believe the interests of public safety would be cared for if all new services were required to have outside cut-offs similar to those now installed upon the two-inch lines, but that insufficient evidence is at hand to determine that the additional safety resulting from the use of a valve rather than a cock would warrant installing the more expensive valve in all cases.

APPROXIMATE COST OF INSTALLING AND MAINTAINING.

Inside automatic shut-offs without manual control cost from \$4.50 to \$10 installed, according to size. Inside shut-offs operated manually from an outside control box cost, installed, from \$25 upwards, according to size and type. Some types combine both automatic and manual control, but, so far as the Board is informed, without material increase in cost. These devices are so novel in use that no experience seems to be available as to their tried workable efficacy and as to the expense of their maintenance.

Where valves or cocks are inserted in the pipe outside the building and made accessible through a curb box at the time of the installation of the service, the lowest estimate of the probable cost of valve or cock and box obtained by the Board was from \$3.50 to \$5.25, according to the size of the service pipe. These figures do not include any labor. If installed on old services, the cost is more than doubled and may even be greater where it is necessary to dig through expensive paving to reach the service pipe.

The Board is unable to give reliable figures as to the number of gas services in the State, but they undoubtedly exceed 350,000 and from such information as the Board has it seems probable that not over 10 per cent. of the aggregate number of services have outside shut-offs. Inquiries of the large companies which sell over 90 per cent. of all gas sold have disclosed a practice, with one or two exceptions, of installing curb shut-offs on all new or renewed services supplying churches, schools, public halls, apartment or tenement houses, factories, etc. In some cases this is determined by the size of the service, usually on two inch or over, and in other cases by the character of the building supplied. By some companies this practice has been followed for many years, but by most only during recent years. In one or two instances all new services of whatever size are provided with such shut-offs. No reliable information is obtainable as to the exact number of services already so equipped, or as to the number of old services in use which would have to be so equipped if all services over a certain size, or supplying the kinds of buildings indicated above, were required to be so equipped. In the city of Holyoke, which owns its own plant, the manager testified that it was the present practice of the city to install shut-offs on all new services of whatever size, and that if this was made compulsory with respect to all old services, it would require an expenditure of approximately \$120,000.

EXISTING LAW AFFECTING THE SUBJECT OF THE INQUIRY.

There are ordinances in force requiring the installation of outside shut-offs in gas service pipes in Cambridge, Lowell and Springfield. In the two former the requirement relates to

buildings occupied as churches, schools, public halls or theatres, apartments or tenements for three or more families, factories, mills, shops, etc. In the last-named city the requirement applies to all services over two inches in diameter. If any question be raised to the general authority of cities and towns to enact similar ordinances or by-laws (see Acts of 1913, c. 655, § 1, re-enacting R. L., c. 104, § 1), ample authority therefor seems to exist under section 132 of chapter 742 of the Acts of 1914 (re-enacting R. L., c. 110, § 78), which provides: —

The mayor and aldermen or corresponding body of cities and the selectmen of towns, respectively, may regulate, restrict and control all acts and doings of a corporation which is subject to the provisions of this act and which may in any manner affect the health, safety, convenience or property of the inhabitants of their respective cities and towns.

So far as the Board is informed, Illinois appears to be the only State which has attempted to regulate this matter by general legislation, and the law was repealed after being in force about two years. On the other hand, a number of important cities in other parts of the country have included such requirements in their building regulations or ordinances. In New York such an ordinance has been in force since 1882 (see Building Code of City of New York, Pt. XVI., § 89, and Crosby's Code of Ordinances (1915), c. V., Art. 29, § 601). In its earlier form the New York ordinance applied to all buildings, except dwellings, thereafter erected and to all factories, hotels, churches, theatres, schoolhouses, and other public buildings. In its present form it applies to all buildings hereafter (1915) erected and to all existing buildings other than one or two family dwellings of not more than fifteen sleeping rooms.

The only place to which the Board's attention was directed in which the installation of automatic shut-offs is required by ordinance is Tacoma. But similar requirements have been urged in other large cities, notably New York, Chicago, Cleveland and Omaha, possibly through the activity of those engaged in their manufacture.

CONCLUSIONS AND RECOMMENDATIONS.

In view of the facts and considerations already set forth, the Board is not convinced that an inside shut-off, operated either automatically or by an outside control, is such a "practicable safety gas cock, valve or other appliance" as was intended by the resolve. On the other hand, a gas cock or valve may be installed on service pipes outside of a building at the bottom of a curb box, by means of which the supply of gas to the building can be shut off manually outside of the building in case of fire or other emergency. Such a cock or valve is of course readily obtainable in the market and is, in the opinion of the Board, a "practicable safety gas cock or valve."

In the testimony offered at the hearing there was an absence of specific instances where the non-existence of an outside shut-off appeared to have been the proximate cause of loss of life or serious property damage, and the argument for requiring such shut-offs rested largely on general assertions. In fact, in two bad basement fires occurring soon after the hearing, where the chief in charge ordered the supply of gas cut off, it was accomplished with considerable personal risk at the meter, although in each instance there was an outside curb cock. Basement fires are not a large proportion of all the fires which occur. Such statistics as were available seemed to indicate that in a majority of fires no request was made by the chief in charge to cut off the gas, and that, where made, in a large percentage of the cases it was cut off at the meter. Under such circumstances and in view of the serious expense which, whether imposed on the gas companies or the owners of buildings, must be borne directly or indirectly by the consumers of gas, the Board is of the opinion that a general requirement that all existing services of the size or supplying gas to the character of buildings designated shall be equipped with outside shut-offs is inexpedient. On the other hand, it is unquestionably a reasonable requirement as to new services or the renewal of old services supplying buildings in which the danger to life and property is considerable. It is probable that if applied to services of two inch or over, most of the cases where such conditions exist would be covered, or the same end might be ac-

complished by designating the buildings where such conditions exist, as is the case in most of the ordinances referred to.

The resolve directs the Board to report its conclusions "as to the feasibility and desirability of requiring by *general* law the use of such appliances." Attention has already been directed to the fact that authority to make such requirement by ordinance, by-law or regulation already exists, and that this has been the prevailing practice heretofore both in this State and elsewhere. The problem is in many respects local in its character, dependent upon conditions which vary in the different municipalities supplied with gas, and should, in the judgment of the Board, be left to the determination of the local authorities under the provisions of law now in force. In view of this conclusion, while it is doubtless feasible, it seems undesirable to enact any general law relative to the matter, and the Board recommends that no legislation is necessary.

Respectfully submitted,

ALONZO R. WEED,
MORRIS SCHAFF,
THOMAS P. RILEY,
Commissioners.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, March 1, 1916.

To the Honorable Senate and House of Representatives in General Court assembled.

At the legislative session of 1915 the following resolve was adopted:—

CHAPTER 141, RESOLVES OF 1915.

RESOLVE PROVIDING FOR AN INVESTIGATION OF THE OPERATION AND EFFECT OF THE "LONDON SLIDING SCALE" SYSTEM OF ADJUSTING THE PRICE OF GAS AND THE RATE OF DIVIDENDS AS APPLIED TO THE BOSTON CONSOLIDATED GAS COMPANY.

Resolved, That the board of gas and electric light commissioners is hereby directed to investigate the operation of the system of an automatic and interdependent adjustment of the price of gas to consumers and the rate of dividends to stockholders, known as the "London Sliding Scale", as applied to the Boston Consolidated Gas Company under the provisions of chapter four hundred and twenty-two of the acts of the year nineteen hundred and six, the conditions under which the system has been tried and its effect upon the public interest, and to report to the general court on or before the first day of February, nineteen hundred and sixteen, the results of its investigation, with such recommendations, if any, as to the continuance, terms and extension of the system as the board may deem expedient. The board may incur, for the purpose of this resolve, such reasonable expenses in excess of its regular appropriations as may be authorized by the governor and council. Before incurring any expense in excess of its regular appropriations, the board shall estimate its probable amount and submit the estimate to the governor and council for their approval; and no expense shall be incurred by the board in excess of its regular appropriations beyond the amount so estimated and approved. [Approved May 28, 1915.

Pursuant to this resolve the Board has made the investigation directed. In connection therewith it has held ten public hearings. Due notice of these hearings was given in newspapers published in all of the cities and towns in which the Boston Consolidated Gas Company, or any of the other gas companies under the control of the Massachusetts Gas Companies, supplies gas, and by mail to the mayors of every city and the selectmen of all the towns in which gas companies are oper-

ating, to all gas companies, and to all other persons known to be interested in the subject of the inquiry.

In addition to these hearings the Board conducted an independent investigation, employing for that purpose Charles A. Lutz to examine and report upon the financial operations of the company since its organization in 1905, and Alfred E. Forstall upon certain questions relating to the capacities and condition of the company's generating works. To avoid any disagreement as to the facts which the Board deemed of importance, and to invite any explanations which the officials of the company might think proper, these reports were submitted to the company and subsequently considered at a public hearing. It was stated in behalf of the company that they were fair and based on the company's books and results, and the only questions raised were as to whether Mr. Forstall had not underestimated the working capacities and operative conditions of its old works. The facts so found have been employed in the following report of the results of the Board's investigation.

For a clearer understanding of the report a preliminary statement should be made of the reason for the inquiry, and a brief account given of the adoption and terms of the so-called "sliding scale" act of 1906 and of the system of supervision and regulation for which, as respects the Boston company, it was substituted, but which still governs the public relations of the other gas companies of the State.

REASON FOR THE INQUIRY.

The price of gas supplied by the Boston Consolidated Gas Company is governed by the provisions of chapter 422 of the Acts of the year 1906, entitled "An Act to promote the reduction of the price of gas in the city of Boston and its vicinity," commonly known as the "sliding scale" act, which is given in Appendix A. Its essential feature was the establishment of a standard price of 90 cents and a standard dividend of 7 per cent., with the provision that for every decrease of 1 cent in price the company might increase its dividend during the following year one-fifth of 1 per cent. After its adoption on May 26, 1906, the company reduced its price on June 30, 1906,

from 90 to 85 cents, and on July 1, 1907, to 80 cents, — the price ever since in force.

During the following years the "sliding scale" act has not, however, remained unchallenged. In 1914 a bill was submitted to the Legislature to reduce the price of gas in Boston to 75 cents. The House asked the Attorney-General as to whether or not the "sliding scale" act was a contract, and he answered in substance, "No." The bill was then defeated. In the fall of 1914 a complaint by more than 20 customers of the Boston company was filed with the Board under the claim that the act codifying the gas and electric laws had repealed the "sliding scale" act; but on Dec. 21, 1914, it was dismissed on the ground that the act had not been so repealed, and the Board had no jurisdiction to hear the complaint on its merits. During the session of 1915 several bills were offered relating to the price of gas in Boston. Certain of them provided for a uniform price throughout the city, and were offered in the interests of Hyde Park, which is served by the Dedham and Hyde Park company, a small company supplying Hyde Park and Dedham and charging \$1.05 net for its gas. The others related to the Boston company. Pending their consideration by the committee, the Attorney-General was asked by the House his opinion as to whether or not the sliding scale act had been repealed, and he answered in substance, "No." Thereupon the public lighting committee reported House Bill No. 147, amending the "sliding scale" act, to take effect July 1, 1916, by making the standard price 70 cents and the standard dividend "not over" 7 per cent. This bill was defeated. The Governor then in a special message recommended that, in view of the probability of similar bills being offered to the next General Court, the subject be meantime deliberately and carefully studied, and upon this recommendation the resolve directing this investigation was adopted.

THE "SLIDING SCALE" ACT.

This act followed an investigation and report to the Legislature of 1906 by a special committee created by chapter 101 of the Resolves of 1905, "to consider the automatic and interdependent adjustment of the price of gas to consumers and the

rate of dividends to stockholders of gas companies, under what is known as the London sliding scale, with special reference to the expediency of applying that scale to the gas light companies in the city of Boston and town of Brookline." The special committee consisted of the members of the Board of Gas and Electric Light Commissioners and of two other persons appointed by the Governor. Three of its members visited England and made a study there of the "London sliding scale," so called. Other studies were made here by other members of the committee, and a treatise upon the subject was prepared for the company by Nathan Matthews, Esq. Special attention is called to the report of the committee, inasmuch as it gives a clear and exhaustive account of the history and principles of the "sliding scale" for the regulation of rates and of the Commonwealth's policy to the same end. A sufficient number of the reports are available for distribution among the members of the Legislature, and have been left at the legislative document room for that purpose.

The majority of the committee, composed of the three members of the Board, was unwilling to recommend the adoption of the "sliding scale," on the ground that to do so "certain fundamental principles, on which the present laws and policy of the Commonwealth rest, must be abandoned." The minority concluded that it was expedient to apply the "sliding scale" system "to the companies doing business in Boston and Brookline, or at least to the Boston Consolidated Gas Company," and recommended that, if the "sliding scale" was to be applied to this company, the standard price be fixed at 90 cents (the price then prevailing, required by the act of consolidation), the standard dividend at 7 per cent. per annum (the company was then paying 8 per cent.), and for every 5 cents' reduction in price an increase in dividend of 1 per cent.

The Legislature embodied the views of the minority in the "sliding scale" act, which went into effect on May 26, 1906. Among other things it expressly provided that the sections of the general law authorizing the Board to reduce or raise the price of gas upon complaint should not thereafter apply to the Boston company. It further provided that after the expira-

tion of ten years from June 30, 1906, the Board of Gas and Electric Light Commissioners shall have authority, upon the petition of the company, or of the mayor of a city or selectmen of a town in which the company is supplying gas, "to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of materials and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas." The act required the acceptance of the company and this provision was duly complied with.

The reductions in the price of gas since its adoption have already been stated. The company paid a dividend of 7 per cent. for the year ending June 30, 1907. It increased its dividend to 8 per cent. for the year beginning July 1, 1907, and to 9 per cent. for the year beginning July 1, 1908. It paid 9 per cent. for each year thereafter until July 1, 1913. During the two following years it has paid 8 and $8\frac{1}{2}$ per cent., respectively, although still entitled under the act to pay 9.

"SLIDING SCALE" SYSTEM OF REGULATION.

The London "sliding scale," so called, and the history of its development were fully described in the report of the special committee of 1906, to which attention has already been urged. Its essential characteristic is an automatic and interdependent adjustment of the price of gas to consumers and the rate of dividends to stockholders, whereby for every decrease or increase in the price the stockholders are permitted an increase or suffer a decrease in the rate of dividend. For its application in any specific instance there must be established a base or standard price of gas, a base or standard rate of dividend, and the ratio upon which the increase or decrease in price shall affect the rate of dividend. This system makes reductions in price to the consumer depend solely upon the desire of the stockholders for greater dividends. It rests upon the belief that such desire will prove an effective stimulant to such increased skill and efficiency in management as will make

lower prices probable. For its proper operation it is also evident that there must be no means of distributing profits save through dividends, and it is equally important that the stockholders shall have no interest in the payment of dividends not warranted by a sound business policy.

In England another essential feature of this system has been the requirement that all additional capital stock shall be sold at auction or by public tender, and a similar requirement was included in the Boston act, although for reasons which will appear later in the report it has been inoperative here. The premiums realized on stock so sold are applied exclusively to capital expenditures, but are not recognized as a basis for the distribution of earnings. Whatever may be said of such a requirement in other systems of regulation, it seems essential to public control based on the direct regulation of profits. Such regulation must almost of necessity be expressed in a limitation in the rate of dividend, and obviously if an actual increase in the division of profits is possible without any increase in the dividend rate, the value of the system is impaired. The auction clause enables a company to obtain necessary additions to its capital at the lowest market rates, and thereby to keep the number of shares issued at a minimum, with the result that the dividend charge to be borne by the consumer, as expressed in his price, may become relatively less even though the capital be increased. Unless additional stock is to be offered to existing stockholders at par or at less than its market value, the auction clause also operates to the benefit of the old stockholders, who otherwise, under the "sliding scale," might suffer a postponement of an increase in their dividends. To be effective as part of any scheme of public regulation, the auction clause requirement assumes that in the absence of a change in fundamental conditions the continued payment of the established dividend, if earned, will be permitted.

The value of this "sliding scale" system will naturally be contrasted with the long-established and successful scheme of regulation still applicable to the other gas companies of the Commonwealth and the results under it. In the report of the special committee in 1906 a careful statement was made of the historical development of the legislation governing and con-

trolling gas companies, to which consideration is again urged for a clearer understanding of the present problem, since no substantial change has occurred meantime. It is also desirable to call attention here to certain characteristic features and differences as compared with the "sliding scale."

Throughout the legislation in which this general policy has been expressed there have never been any specific limitations either as to price or dividends. On the other hand, there has been a definite and persistent purpose from the outset to limit dividends in volume, if not in rate, and thereby to create a status favorable to low prices and good service. This has been accomplished chiefly through exercising control over the issue of securities and by requiring publicity of corporate affairs. In addition, there has been for over thirty years power in this Board to order reductions of price upon complaint, and closely related is the power in municipalities to engage in the business. In such a system reliance is not placed on any one factor but upon all. Even though the more drastic powers to reduce prices or to apply public ownership may never be exercised, their existence has unquestionably an important influence on the results. On the other hand, as already noted, in the "sliding scale" the most important of these factors, namely, the power to reduce the price, is excluded. The price and dividends are definitely fixed, and for reductions in price the public must rely upon the self-interest of the stockholders.

CONSOLIDATION OF THE BOSTON GAS COMPANIES.

In order to grasp fully "the conditions under which the sliding scale system has been tried," the story of the various attempts to control the gas business of Boston out of which the Boston Consolidated Gas Company finally emerged, but with entangling alliances which have seriously affected the operation of the system, is of vital importance. It is set forth in considerable detail in the report of the special committee in 1906, but should be briefly reviewed here.

In 1885 the Bay State Gas Company, promoted by J. Edward Addicks, erected a water gas works at the Calf Pasture on Dorchester Bay, and laid a main into the heart of the city, ostensibly with the purpose of competing with the other com-

panies engaged in its supply. Soon after, as a result of this competition, he acquired control of the Boston, Roxbury and South Boston companies as well, and the stocks of all four companies were pledged as security for the bonds of the Bay State Gas Company of New Jersey to the aggregate amount of \$10,000,000. Thereafter the generating works of the other companies were closed, and the local Bay State company made and sold to the other companies all of the gas furnished by them to their customers, and in addition sold a small amount of gas directly to such private customers as its mains reached. For certain purposes they were operated and developed as one concern, but maintained varying prices for their gas.

In 1893 the Brookline Gas Light Company, which had theretofore supplied gas in Brookline and Brighton only, fell into the control of H. H. Rogers, representing the Standard Oil Company, and which was then engaged in a struggle for the control of the gas business of Brooklyn, N. Y. As a counter move in that larger fight the mains of the Brookline company were extended into Roxbury and Boston, and subsequently into Dorchester and South Boston, paralleling to a considerable extent the existing mains of the other companies and competing for their business. The effect of this competition was to bring Rogers into control of the Jamaica Plain and Dorchester companies, and to force the price of gas supplied by all the companies involved to \$1 a thousand, — the price then prevailing in Boston by virtue of an order of this Board. This competition ceased in 1896, and a contract was made relative to the purchase of gas by the Boston from the Brookline company.

In this same year, during an ebb in the strife, the Massachusetts Pipe Line Gas Company, promoted by Henry M. Whitney, was granted a special charter to make and sell gas but without specification or restriction as to locality. It had unusual powers relative to the construction and maintenance of its mains and the purchase or lease of other plants. While probably intended to compete with other companies in the Boston field, especially in the sale of a cheap, unpurified, un-enriched fuel gas, its business was in fact restricted to the sale of gas to other companies. It built a holder and purifier in

Everett and laid mains to connect with the distribution systems of the other companies. As a part of this same scheme, in 1897 an unincorporated voluntary association, known as the New England Gas and Coke Company, was organized with a nominal capital of \$17,500,000. It acquired control of the Pipe Line, Brookline, Dorchester and Jamaica Plain companies, and pledged their stocks as security for the association's bonds, of which at least \$14,000,000 were then issued. It also built a by-product coke-oven process plant in Everett adjoining and connecting with the Pipe Line company's purifiers and holder. The association entered into a contract for the sale of gas to the Pipe Line company, and the latter into contracts to resell the same to the other gas companies of Boston.

But soon after the New England Gas and Coke Company became financially embarrassed. A receivership followed, and its place in relation to the gas supply of Boston was taken in 1902 by another voluntary association known as the Massachusetts Gas Companies. At its organization this new association acquired all of, or a controlling interest in, the securities of the New England Gas and Coke Company, and of the Massachusetts Pipe Line, Brookline, Dorchester and Jamaica Plain gas companies, and issued therefor the certificates of its trustees to the amount of 300,000 shares of the par value of \$100 each, of which 150,000 were entitled to a preferential cumulative dividend of 4 per cent. per annum and 150,000 were common. The following year it acquired, through the foreclosure of the Bay State bonds already mentioned, all of, or a controlling interest in, the securities of the Bay State, Boston, Roxbury and South Boston gas companies, and in connection therewith the shares of the association were increased by the issue of 100,000 preferred and 100,000 common shares.

The abnormal conditions described, early led to severe public criticism, and an attempt was made in 1899 and again in 1903 to secure a consolidation of the companies involved as the only practicable remedy. This resulted in the passage in 1903 of chapter 417, entitled "An Act to provide for the consolidation of certain gas companies in the city of Boston and vicinity." The act authorized all of the companies included in the two groups already described, save the New England Gas and Coke

Company, namely, the Bay State, Boston, Brookline, Dorchester, Jamaica Plain, Massachusetts Pipe Line, Roxbury and South Boston companies, to consolidate as the Boston Consolidated Gas Company. It further authorized the consolidated company "for the purpose of acquiring the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one, to issue such an amount of capital stock as may be approved by the board of gas and electric light commissioners as being equal at par to the fair value of the plants and property of the several corporations, as the same shall be determined by said board." Valuations of the property of the several companies were made, and public hearings thereon and on a complaint brought by the mayor of Boston for a reduction in price were held, but before a determination by the Board the Legislature passed in 1905 an act (chapter 421) amending the 1903 act and authorizing the company to issue for the purposes above stated capital stock of the par value of \$15,124,600 and no more. A copy of the 1903 charter as amended in 1905 is given in Appendix B.

Under the charter so amended the consolidation of the companies in question was consummated on June 15, 1905. The amended charter in section 4 provided that "the purchase price of the properties of each corporation and of such portion of its stock as may be acquired shall be such sum as the respective corporations may agree to, but the aggregate of the purchase prices paid therefor, after deducting therefrom the debts to be assumed by the Boston Consolidated Gas Company, shall not exceed the proceeds of the stock herein authorized, including any premiums which may be paid in thereon. No stock or bonds shall ever be issued for the indebtedness assumed as above provided." To effect the consolidation the incorporators issued the authorized capital of 151,246 shares, of \$100 each, for par and a premium of \$58.80 in cash. With the amount so obtained the plants and other assets of the companies consolidated were acquired for the sum of \$24,015,622.14, substantially the figure at which they were appraised by the experts employed in the proceedings under the 1903 act. The details of this transaction are set forth in Appendix C. The consolidating companies were liquidated with the proceeds of

the sale of their respective properties and subsequently dissolved. As the securities of the companies merged, with the exception of certain minority interests, were owned by the Massachusetts Gas Companies prior to the consolidation, the amount which it was necessary for that association actually to raise in cash to effect the consolidation was limited to such debts of the companies merged as were due others and to the sums paid to minority stockholders in liquidation, and was approximately \$1,430,000.

From this account of the consolidation it will be noted that, while the legal ownership of the various gas properties involved had been vested in the new corporation, no change had occurred in the ownership of the stock, nor had the latter reached the investing public, but, with the securities of the New England Gas and Coke Company and in place of those of the companies merged, formed the basis for the outstanding \$50,000,000 of Massachusetts Gas Companies. By the preservation of this relationship the new corporation was not permitted an independent career, and no narrative of that career would be complete without some knowledge of the activities of its overlord, the Massachusetts Gas Companies, and of its associate, the New England Gas and Coke Company, and without bearing in mind that both are unincorporated and not subject to any public supervision or control. These activities will be briefly mentioned before describing specifically the career of the consolidated company under the "sliding scale."

THE NEW ENGLAND GAS AND COKE COMPANY.

In the reorganization of this concern its bonds were retired, and the securities of the other companies held, together with its own shares, passed to the Massachusetts Gas Companies. The only property left in its ownership was the "by-product coke-oven" plant which the company had installed at Everett, to which allusion has already been made. It is the only plant of its kind in the State. While any technical description of it seems unnecessary, its leading characteristics are perhaps important, especially in contrast with other kinds of gas-making plants. Such a plant differs from the ordinary coal gas plant chiefly in the magnitude of its operations. The ovens used in carbonizing the coal are so large that they will

each receive tons as compared with the few hundred pounds of coal received by the ordinary gas retort. The yield of coke is consequently much greater, and it is claimed that the coke is adapted to a wider range of uses than gas house coke. The yield of gas is perhaps greater per ton of coal, and the quality of the tar and ammonia recovered, while not proportionately greater, is claimed to be better. A portion of the gas produced may be used to heat the ovens, and the richer part of the gas becomes available with little or no enrichment for distribution and sale to gas consumers. But the amount of gas so used is again dependent, as a matter of commercial expediency, on the respective markets for coke and gas.

A water gas plant is most economical in point of investment of any method of making gas for distribution, and it imposes upon the management no problems distinct from the duty of making and selling gas other than disposing of an inconsiderable by-product in the form of water gas tar. A coal gas plant involves a larger investment and imposes upon the management a business problem not directly connected with making and selling gas, but intimately related to its cost, in disposing of the coke, tar and ammonia recovered. Where both processes are combined in the same plant the water gas plant can utilize a certain portion and perhaps all of the coke produced. But a by-product coke-oven plant involves not only a much heavier investment, but, if capable of producing all of the gas consumed in a given territory, it would produce at the same time a much larger amount of coke than could be sold in the same territory, and tar and ammonia in like proportions. In other words, it means a large manufacturing concern in which the making and selling of gas is but a portion of its business, and the proper marketing of its other products is of even greater importance. It is also true that for profitable operation a market for both coke and gas is essential. As some indication of the character of the business, it may be noted that the gross earnings of The New England Gas and Coke Company for the year ending June 30, 1915, are reported to have been \$3,708,400, of which but \$936,306 were derived from the sale of gas to the Boston company. Had this gas been sold directly to consumers at the prevailing price of 80 cents, the Gas and Coke

company would not even than have derived as large an income from its gas as from its other products.

By the time the works of the Gas and Coke company were completed and the mains of the Pipe Line company laid in 1900, contracts were made for the sale of all gas produced and not needed in manufacturing operations to the Pipe Line company, and through that company to all of the companies subsequently merged in the consolidation. The gas delivered to the Pipe Line company was not required to exceed 12 candle power and was not purified. It was sold for 14 cents a thousand cubic feet. It was then purified and enriched when necessary and distributed and sold by the Pipe Line company to the purchasing companies at prices of 25 and 30 cents a thousand. In addition, the Pipe Line company sold gas to the Charlestown, Chelsea, Dedham and Hyde Park and Everett gas companies. This was the situation existing at the time of the consolidation.

The opportunity offered by the common ownership of the Gas and Coke and the merging companies for obtaining profits on the gas sold to the public, not expressed in the dividends of the Consolidated company, was recognized by the Legislature in section 6 of the charter of the Boston Consolidated Gas Company, providing in substance that no contract should be made for the purchase of any gas by the latter company "until the board of gas and electric light commissioners have found after public hearing that the price to be paid for the gas to be purchased is less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company." It was further provided in section 8 that the Board might, if it deemed such action demanded in the public interest, "require said Boston Consolidated Gas Company to provide, either by the repair or reconstruction of existing works, or by the construction of new works, works for the manufacture of gas of such capacity as in the judgment of the board may be suited to the needs of the whole district supplied by said company." The consolidation act also altered certain of the provisions of the Pipe Line charter and removed the

limitations on the prices charged other companies, substituting in place thereof the requirement that "any contract for the sale of gas by said Boston Consolidated Gas Company to any other gas company, or to any city or town, shall be subject to the approval of the board of gas and electric light commissioners."

MASSACHUSETTS GAS COMPANIES.

By the agreement of trust creating this association its trustees were expressly authorized "to engage in the business of manufacturing, buying, selling and dealing in coal, oil, coke, gas and all products thereof," but it has in fact been only a holding and financing concern. Since the consolidation of the Boston gas companies, however, its activities have broadened, and it has acquired all of, or a controlling interest in, the Boston Phoenix Lighting Company, Boston Tow Boat Company, Chelsea Gas Light Company, Citizens' Gas Light Company of Quincy, East Boston Gas Company, New England Coal and Coke Company and Newton and Watertown Gas Light Company. The New England Coal and Coke Company owns the entire capital stock of the Federal Coal and Coke and J. B. B. Coal companies, while the "association" holds the first mortgage bonds of the two last-named companies. The Chelsea company was subsequently consolidated with the East Boston company. For these purposes and to help finance its subsidiaries, the "association" issued in 1909 its twenty-year $4\frac{1}{2}$ per cent. bonds to the amount of \$6,000,000, and in 1911 to the amount of \$4,000,000. A copy of its balance sheet, June 30, 1915, is given in Appendix D. Its earnings, of course, consist of the interest and dividends received from its subsidiary companies, which are pooled, and after the payment of some minor expenses of administration become available for the payment of the interest and dividends on the "association's" outstanding bonds and shares. A summarized record of such earnings and of their disposition since June 30, 1905, is given in Appendix E.

THE CONSOLIDATED COMPANY.

In the foregoing pages the events leading up to the consolidation of the Boston gas companies, the alliance already formed with the Gas and Coke company, and the financial superstructure already imposed between it and the investing public have been described. They have had an important effect not only upon the operation of the "sliding scale," but also upon the physical, commercial and financial development of the company since its organization. In order, therefore, to understand the conditions under which the "sliding scale" system has been tried, some account should be given of this development before any conclusions are stated with respect to the operation of the system and its effect upon the public interest.

(a) Development of the Company's Property.

At the time of the consolidation a considerable part of the gas supplied by the companies merged was produced at the Everett works of the Gas and Coke company, and purified and distributed to them by the Pipe Line company. The latter also supplied gas to the Charlestown, Chelsea, Dedham and Hyde Park, Everett and Newton and Watertown companies. The distributing companies merged had nine generating works which were acquired by the Consolidated company, but only four were then operated, namely, the water gas works of the Bay State company at the Calf Pasture, the coal gas works of the Boston company at the North End and its combined coal and water gas works at Commercial Point, and the water gas works of the Brookline company at Allston. The works of the last-named company at Brookline Village, and of the Dorchester, Jamaica Plain, Roxbury and South Boston companies, were idle and had been for some years prior to that time, and those at Dorchester and Brookline Village had already been dismantled.

For its effect upon the resources and income of the Consolidated company, it is important to note that at the time of the consolidation the Brookline company was also engaged in the manufacture and distribution of electricity, a business which

was sold in 1909 to the Edison Electric Illuminating Company of Boston.

After the consolidation the Consolidated company began a readjustment of its plant for the purpose of concentrating the production of gas, unifying its distribution system and centralizing its organization. The arrangement for purchasing and purifying the by-product gas of the Gas and Coke company was continued, and to supplement this supply in 1907 the erection of a large water gas works was begun at Everett at the site of the old Pipe Line company's purification plant, to which was subsequently added a large holder. Upon the completion of this new water gas plant in 1908 it was put in operation and has been run continuously since. The old works, which were in operation at the time of the consolidation, were in consequence shut down, and only the Calf Pasture and Commercial Point plants have since been started up for short periods of one month and six months, respectively.

The two last-named works were put into and have been kept in good operating condition, and certain improvements in and additions to their apparatus and equipment have been made for this purpose. But the North End works were dismantled soon after the consolidation, and part of the property sold and part leased. On the land retained for gas purposes a large holder and pumping apparatus have been erected. The Roxbury works have been dismantled and the site utilized as a central station for the system with another large holder, repair shops, stable, office and storage buildings. Some additional buildings for similar use have also been erected at Brookline, Dorchester and Jamaica Plain. The Allston and Jamaica Plain works are intact, but the latter are too small for operation under present conditions, and the generating apparatus at the former is of a type to make it unavailable save for an emergency. The South Boston works are no longer in condition to be used, although the manufacturing apparatus still remains.

In addition to these changes in the manufacturing plants, large mains have been laid to connect the North End with the Calf Pasture and Commercial Point works and with the original Pipe Line main at Dorchester, enabling the company to avail itself of all of its generating plants for the supply of its whole

system. By cross mains a well-balanced system and an adequate and satisfactory service for all of the territory supplied has been assured. In addition, the company has made considerable extensions of its distributing mains to reach customers, particularly in those sections where the growth of population has been rapid. It has also undertaken the supply of the gas distributed by the Citizens' Gas Light Company of Quincy and the Waltham Gas Light Company (now merged in the Newton and Watertown Gas Light Company), and such part of the gas distributed by the East Boston company as is not generated in that company's own works, and has installed the mains necessary therefor.

The accompanying map, given as Appendix F, will serve to show the territory supplied by the Boston company and those other companies which are directly dependent upon it for the gas furnished their customers in whole or in considerable part. It is to be borne in mind that the East Boston, Newton and Quincy companies are under the same ownership and control as the Boston company, namely, of the Massachusetts Gas Companies.

The present generating capacity of the Everett, Commercial Point and Calf Pasture plants is estimated at from 24,000,000 to 29,000,000 cubic feet a day, whereas the greatest output required has been 21,000,000 cubic feet. The engineer employed by the Board estimated that their capacity might be increased by 4,000,000 cubic feet a day by the expenditure of about \$120,000, but he adds, and the company agrees, that "it is doubtful, however, whether it would be advisable to spend any money upon construction at the plants not now in operation, since it would probably be better to make any extensions required in the future at the Everett works."

The merging of so many different companies brought the Consolidated company into the possession of extensive real estate holdings, some of which were no longer required in its business. A number of these parcels have been sold meantime. The amounts realized therefrom and from the sale of the electric property have aggregated over \$2,800,000, and showed an excess over the values at which they were carried on the company's books of about \$820,000. The disposition of these proceeds will be exhibited and considered later in the report.

(b) *Development of the Company's Business.*

During the long and bitter struggle for the control of the gas business of Boston prior to the consolidation, the relations of the companies to the public were exceedingly unsatisfactory. The efforts of the managers seem to have been devoted largely to exploiting rather than to serving the public, and little thought was given to improving and developing the business. A complete change of attitude, however, was exhibited by the new management of the Consolidated company and has been maintained throughout the intervening period. By courteous and considerate treatment of its customers and their difficulties and grievances it has converted a hostile into a friendly public.

An energetic effort has also been made to increase the company's business. Its success has been due in large measure to the enterprise of the management, although no doubt aided by the decreases in the price of gas and the removal of the old sources of friction. The result has been a substantial increase in its total output, in the number of its customers and in the amount of gas sold per mile of main.

(c) *Relations with Other Companies.*

The alliances established for the Consolidated company prior to its birth have already been mentioned. The Massachusetts Gas Companies' system of interrelated companies has greatly expanded meantime. Control of the East Boston (including the old Chelsea), the Quincy, and Newton and Watertown (including the old Waltham) gas companies has been acquired. The New England Coal and Coke Company has been organized and has become a large shipper of and dealer in coal and coke in the Boston market. Through it and the Boston Tow Boat Company the Massachusetts Gas Companies now control coal mines in West Virginia and a fleet of ships, barges, tugs and lighters suitable for its transportation. By the recent organization of the New England Manufacturing Company a new outlet has been found for certain of the by-products of the coke-oven plant.

While the officers of these subsidiaries of the Massachusetts Gas Companies are not identical, yet a majority of the directors in every instance are trustees, officers or employees of the

holding association or of some one or more of its subordinate companies. Several of the principal officers and employees perform services for two or more of the affiliated companies. The principal offices of the several companies are adjoining, and many of the minor incidental expenses are shared. There are other adjustments necessitated by the use of the property of, or the performance of services for, one another. Under such circumstances it is evident that there can be no independent trading between them, and furthermore, so far as the Board is informed, it is not intended that any member of the group of companies shall seek elsewhere for such services or supplies as some other member is prepared to furnish. Moreover, the earnings from all are pooled to pay the interest and dividends on the association's securities.

Certain larger aspects of this complex relationship of the Consolidated company will be discussed later in the report. It appears most obviously in its purchases of gas and fuel, and its sales of gas to the other affiliated companies. Their importance may be seen in the following facts. During the year ending June 30, 1915, it paid the Gas and Coke company for gas purchased the sum of \$936,306, and the Coal and Coke Company for coke and coal the sum of \$230,555, or \$1,166,861 in all, out of a total operating expense (exclusive of taxes) of \$2,854,065. During the same year it realized from sales of gas to the other affiliated companies \$414,697 out of a total income from gas sold of \$4,574,395.

So far as the purchases of coal and coke are concerned, the prices charged the Consolidated company appear to be no greater than the Coal and Coke company charged independent buyers for the same grades of coal and coke. But the real significance of the Consolidated company's dependence, as bearing upon the operation of the "sliding scale," lies in the price which it pays the Gas and Coke company for purchased gas. At the time of the consolidation this price was made 23 cents a thousand for unpurified gas of 18 candle power. But at the expiration of this contract in 1907 a new contract was made for 29½ cents, with a guaranty that the cost to the Consolidated company of purifying the purchased gas should not exceed one-half cent. Because of a change in the coal used in the

coke-oven plant the cost of purification, which had previously been between 6 and 7 cents, has not exceeded 1 cent. The cost of the purchased gas to the Consolidated company has, in consequence, remained stationary throughout the period, although the amounts obtained from this source have more than doubled and now approximate 8,000,000 cubic feet a day and running uniformly at this rate throughout the year. The importance of these facts with respect to the subject of the inquiry will be discussed in stating the Board's conclusions.

(d) *The Company's Financial Policy.*

The attempts at competition already described which preceded the consolidation resulted in a considerable duplication of investment. The merging of eight different properties, all originally designed for the independent production or distribution of gas, necessarily involved in the period of readjustment their reconstruction and co-ordination into one well-designed system, and the actual or virtual abandonment of substantial amounts of property. This was especially true in view of the purpose of the owners of utilizing the gas produced by the coke-oven plant of the Gas and Coke company. The enactment of the "sliding scale" law permitted the management to pursue without public interference such business policies as it might deem best. The manner in which the problem indicated has been met becomes in consequence of the utmost importance to a proper understanding of the conditions under which the "sliding scale" system has been tried.

In the development of its property already described the company has expended over \$4,700,000, and the amounts realized from the sale of real estate and of the electric plant have already been stated. The proceeds of the sale of real estate were required by the charter to be applied to capital outlay or, in default of such, to the reduction of the authorized capital. No express reference to the electric plant occurs in this provision. For that matter, authority was not granted to the company to sell its electric property until 1909. But a sound business policy would seem to require a similar devotion of its proceeds. In any event, under the provision referred to, the Board has approved of the disposition of the proceeds of real

estate towards the plant expenditures already mentioned to the amount of \$2,134,386.83 in all, covering all real estate sold prior to June 30, 1915, save one sale of \$750. Included in this figure is the sum of \$550,000 on account of the real estate of the electric plant.

No bonds or stock, other than the original capital, have been issued by the company. Its resources have, therefore, been confined to its earnings, the proceeds of property sold and loans, and the following statements exhibit for the period, first, its gross and net earnings, and second, the amounts realized from all sources and their disposition:—

Gross and Net Earnings, June 30, 1905, to June 30, 1915.

| | |
|-------------------------------|-----------------|
| Gross earnings, | \$41,891,008 50 |
| Operating expenses, | \$24,680,609 84 |
| Dismantling plants, | 19,755 57 |
| Depreciation:— | |
| Machinery, | \$16,053 87 |
| Mains, | 129,103 06 |
| Services, | 64,591 44 |
| | <hr/> |
| | 209,748 37 |
| | <hr/> |
| | 24,910,113 78 |
| | <hr/> |
| | \$16,980,894 72 |
| Taxes, | 3,642,561 15 |
| | <hr/> |
| | \$13,338,333 57 |
| Interest, | 804,861 86 |
| | <hr/> |
| Net earnings, | \$12,533,471 71 |

Resources and their Disposition, June 30, 1905, to June 30, 1915.

| | |
|--|-----------------|
| Cash on hand at the completion of the consolidation, | \$66,862 70 |
| Net earnings, | \$12,533,471 71 |
| Less net loss June 15 to June 30, 1905, | 79,053 11 |
| | <hr/> |
| | 12,454,418 60 |
| Proceeds of real estate sold, | 1,545,021 76 |
| Proceeds of electric property, | \$1,300,000 00 |
| Less electric current assets, | 125,418 33 |
| | <hr/> |
| | 1,174,581 67 |
| Borrowed on notes, | 3,355,817 79 |
| | <hr/> |
| | \$18,596,702 52 |

| | | |
|---|----------------|-----------------|
| Net expenditures upon plant, . . . | \$4,791,518 03 | |
| Net increases in current assets, . . . | 429,814 52 | |
| Sundry debits to profit and loss, . . . | 69,703 05 | |
| Reserve for insurance, | 25,000 00 | |
| Profit-sharing appropriations, . . . | 388,000 00 | |
| Dividends paid, | 12,780,287 00 | |
| | <hr/> | \$18,484,322 60 |
| Cash on hand June 30, 1915, | | \$112,379 92 |

It will be seen from the foregoing that, aside from current repairs and renewals charged to operating expenses, the actual provision for depreciation has been trifling compared with the size of the property and the magnitude of its operations, and especially in view of the superfluous and abandoned property attendant upon the merger of the constituent companies. Moreover, aside from the question of depreciation, it is also evident that the dividends paid were not fully earned from the sale of gas, and could not have been paid without resort to the proceeds of the sale of property. It seems unnecessary for the purposes of this report to attempt to determine the actual depreciation which the company's property has suffered for which no provision has been made, but it is unquestionably substantial. Furthermore, certain items of property which were acquired in 1905 have been displaced meantime but have not been written off the plant accounts.

In this connection Mr. Lutz made the following pertinent comments in stating his general conclusions in his report to the Board:—

My investigation has led me to the conclusion that, so far as the actual income and the expenditure of cash is concerned, the accounts of the company truly reflect the facts, and that the methods of accounting used are adequate therefor and that the books of account are well and accurately kept.

With respect, however, to the exhaustion of capital, or depreciation, a serious question arises. The company makes no provision in its accounts in anticipation of the necessity for extraordinary repairs or for the ultimate retirement of its fixed property. Its charges reported as depreciation in its return to the Board represent only the recognition given to the value of certain abandoned or retired property at the time of its abandonment and are in no sense anticipatory provisions for future abandonments or retirements, and there is therefore no reserve maintained to make good

the depreciation in either the plant which is in operation, or that which is maintained in reserve in operating condition, or for those rather extensive portions of the plant which are idle and not kept in repair, but which have not been dismantled or definitely abandoned.

A statement of operating costs which fails to provide during the period of usefulness for amounts approximating such losses in value or consumption of investment fails by that much to state the full cost of operation or of production of the output, and a surplus account built up without regard to such depreciation overstates, by the amount of the depreciation which has actually taken place, the net income available for distribution.

OPERATION AND EFFECT OF THE "SLIDING SCALE."

The "sliding scale" act has been in force nine and a half years. During that period there has been no public interference with its operation, and the company has been free to pursue such business policies as it deemed best. It was adopted with the full recognition that it was a departure from the practices theretofore prevailing in this State and elsewhere in this country. So far as the Board is informed, it is still the sole instance in the United States in which this particular system of regulation has been tried. While its duration was not limited in the act to ten years, it seems to have been the understanding of many interested in its adoption that it was an experiment to be tried for that period, and continued if it then appeared to have worked satisfactorily. In any event under such circumstances the present inquiry as to its actual operation and effect upon the public interest is natural and rational.

The Board in the preceding pages has endeavored to set forth the conditions surrounding the application of this system of regulation to the Boston company, and all facts which seem material to testing its operation and effect. Where so many different factors are present, however, there is an obvious difficulty in determining how far the "sliding scale" as such has influenced, directly or indirectly, in whole or in part, the results described. It might be even less convincing and perhaps idle to speculate upon what would have happened had the act never been passed. A close study of the facts cannot, however, fail to leave certain definite impressions, the consideration of which may be important in the future handling of this matter.

The avowed purpose of the "sliding scale" is to increase the incentives to economical and skillful management by the prospect of a definite and assured increase in dividends, and the public reaps the advantage thereby in prices decreasing correspondingly to the improvement in operating costs. It is urged in behalf of the company that such has been its actual result. There has been unquestionably a decrease in the net cost at the burner of the gas sold during the period, due to the enterprise and commercial skill of the management. But the same is true of companies not under the "sliding scale," and is attributable to a greatly increased output without any corresponding increase in the actual expenses. Undoubtedly reductions in price have contributed to this result.

At the time when the act took effect the company was producing in the old works already described such gas as it did not purchase. They were not then economical to operate, and the cost of producing gas was immediately reduced when concentrated in the new water gas works at Everett. The cost has varied since, chiefly with the price of oil. But in addition to the expense of operating and maintaining such works the computed costs in Appendix G include about half a cent for the care of the old works when not making gas, although this would seem fairly a part of the cost of the purchased gas. Furthermore, the gas purchased of the Gas and Coke company is taken at a uniform rate throughout the year, while the gas produced by the Consolidated company supplements this supply and varies in amount with the season of the year. This condition of uniformity of production operates favorably upon the unit costs to the Gas and Coke company of the gas bought by the Consolidated company, but unfavorably upon the unit costs to the latter company of the gas made in its own works.

There has been substantially no change in the cost in the holder of the gas purchased. Indeed, there has been an increase of approximately a cent as compared with the year ending June 30, 1906. This introduces a most important question directly affecting the operation of the "sliding scale" as an effective means of regulation under existing conditions. The cost of coal gas is intimately related to the amount and value of the residuals recovered. The residuals must be dis-

posed of in an open market. Consequently, no other department of the gas business presents an opportunity for a greater display of business skill and sagacity with a direct reflection in decreased costs. But, by reason of the existing conditions, the management of the Boston company has no chance to apply skill and sagacity to its solution for the benefit of the company. Because of the common ownership of the Boston and the Gas and Coke companies it has no opportunity to exhibit even shrewdness in the making of a contract for the purchase of gas upon the terms most favorable to the Boston company.

The answer will doubtless be made that the price paid must be approved by the Board. This is true, but it is to be borne in mind that by the terms of the charter the authority of the Board is limited to finding "that the price to be paid for the gas purchased is less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company." It is comparatively easy to determine the production cost at works fulfilling the above requirements, but it is by no means easy to fix the standards for the recovery and marketing of a large output of by-products. Even if the charter of the Consolidated company permitted that test there is no way of determining with any accuracy the cost to the Gas and Coke company of the gas sold to the former company. The charter provision above quoted was enacted in 1903, long before the "sliding scale" was thought of, and was suggested undoubtedly as a safeguard because of the known common ownership of the two concerns and its possible use in exacting an unfair profit. Its inconsistency with a system of regulation dependent solely upon the self-interest of the Boston company did not become apparent until the managers of that company raised the price received by the Gas and Coke company to the latter's unquestionable advantage, justifying the new price on the ground that it was not greater than the demonstrable cost of making it "in gas works of standard type," etc., including of course the investment charges on such works and taking into account the hazards of a market already saturated with the coke of the Gas and Coke plant.

The Board has also called attention to another important phase of the company's policy, namely, the manifest tendency towards the exhaustion of its resources through the payment of dividends not fully earned and without any adequate provision whatsoever for depreciation. The disastrous results of such a policy, if long continued, need not be dwelt upon. An obvious answer and one given by the company is that the reductions in price were, in the light of experience, made too promptly and in anticipation of savings in cost and attendant advantages. It was urged, moreover, that without the incentives of the "sliding scale" costs "would not have been reduced to the extent to which they have been reduced," nor would the company have anticipated such savings in costs and reduced prices in advance of them. But it was also stated that "the incentive of the 'sliding scale' is first felt by the financial managers of the company; they want more dividends." Dividends are, however, not fixed charges. They are not required to be paid even if permitted, and certainly should not be, if not earned. But if the immediate rewards, direct and indirect, of this incentive are more important to the management than the permanent soundness of the investment, then the permitted dividends may be taken under the act with an apparent immediate advantage to the public, whatever its ultimate effect, but without consulting that other member of the partnership as to which policy is in the long run in its best interest.

The Board should not be misunderstood. To be sure, a similar financial policy may be pursued by a company not under the "sliding scale," and perhaps without the accompanying immediate advantage of lower prices to the public. On the other hand, the self-interest upon which the "sliding scale" as a system of regulation is founded, and a far-seeing, conservative financial policy, should be identical. But where this relation has not been maintained suspicion is aroused that the interests of the company may have been subordinated to the needs of the holding "association," with its large issues of securities based primarily on the gas supply of Boston, and that the freedom of action afforded by the "sliding scale" has aided this result.

One of the strong advocates of the "sliding scale" at the

time of its adoption urged at the recent hearings with great force that the "sliding scale" has taken the company out of politics. No one will deny the importance of this result. But the scandals of the gas situation prior to the adoption of the "sliding scale" appear to have been due more to the struggle of powerful interests for control than to the resistance of the company to political attacks, or even to public insistence upon lower prices. The praiseworthy change in the attitude of the company towards the public under the present management, to which allusion has already been made, has had an important effect upon its public relations, and would doubtless have been pursued with a similar result whether the "sliding scale" had been adopted or not.

The Boston company was the first in this State to reduce its price to 80 cents. Its example unquestionably had a substantial influence upon the prices charged elsewhere. Its promptness in making its reduction, moreover, was perhaps due to a feeling of greater security in the pursuit of a definite policy because of the "sliding scale." But the fact that several of the other companies not under the "sliding scale" have meantime reached this price, all save two voluntarily, and two others even 75 cents, makes it evident that the "sliding scale" has been no more effective to this end than the system of regulation applicable to all other companies. In this connection a comparative statement of the output and prices of all the large companies of the State is given in Appendix H.

CONCLUSIONS AND RECOMMENDATIONS.

No fair-minded person is disposed to question the theoretical soundness of the principle claimed for the "sliding scale" as applicable to all public service corporations, namely, that decreased costs and increased profits due to skillful and wise management shall be shared in lower prices to the public and larger dividends to the stockholders. This has been, in fact, a policy recognized and pursued by the Board for many years in dealing with questions of rates. But its conversion from a working theory into a fixed rule, expressed in any given case in the interrelation of a standard dividend with a standard price, may be another matter. Of necessity such a system must project

indefinitely upon the future the known conditions at the time of its adoption, and its operation must be left almost wholly to the initiative of the company. Where the choice is open, it is a serious question whether it offers in the long run any substantial advantage to the public, or even to the companies, over the system of regulation so long pursued in this Commonwealth. Its vogue in England is due, in considerable measure at least, to the fact that direct interference with gas prices is virtually unknown there, and that it is the alternative to the maximum dividend method of control under which a company is permitted to earn the maximum dividend and no more. But it is worthy of notice that under the present desperate national stress the "sliding scale" companies appear to be under distinctly adverse conditions as compared with the maximum dividend companies. And whether or not in the light of this experience maximum dividend companies are as likely to go under the "sliding scale" hereafter may be open to doubt.

This system of regulation for the Boston company was deliberately adopted ten years ago after an elaborate investigation and with the earnest support of a number of individuals who disinterestedly believed it to be in the public interest. The Board has not felt called upon to enter upon this inquiry as though the question were entirely novel, but rather as to whether the system has so failed to fulfill its promise as to warrant its repeal. Upon certain features of this problem opinions may differ, but one thing is clear, that the trading relations with the affiliated companies of the Massachusetts Gas "association," forced upon the Boston company by their common ownership, are inconsistent with the purpose and theory of the "sliding scale" as a scheme of regulation. If profits can reach the stockholders of a gas company under the "sliding scale" by any other means than through its dividends, the basis of control is impaired if not wholly destroyed. It is immaterial to the owners of the securities of the "association" whether the dividends which reach them come from the profits of the Gas company or the Gas and Coke company, but it is of vital importance to the consumer that, if his sole reliance for lower prices rests upon the incentives of the "sliding scale," no profits on the gas which he consumes shall be distributed

save through the dividends of the Gas company. Moreover, with a holding "association" superimposed between the Gas company and the investors, that essential feature of the "sliding scale" system of regulation, namely, the sale of additional stock at auction, has been and will probably always be inoperative. There is, in fact, reason to believe that under the conditions which have existed the "sliding scale" has not had a fair trial, and in the light of the experience of these ten years there is no promise of any further reductions in price under it so long as the present relations with the other companies affiliated under the "association" are maintained. Furthermore, the evils commonly attendant upon the control of public service corporations by holding associations are by no means diminished by the "sliding scale," and are destructive of any sound system of regulation which should safeguard the resources of the corporations under supervision in the interests of consumer and investor alike. Otherwise they may at last, through the dissipation of their resources, become so enfeebled as to forbid any hope of adequate service at low prices.

In view of these considerations, the Board is of the opinion and recommends that the act shall be repealed unless the Boston company is entirely disassociated from the Massachusetts Gas Companies, and its stock distributed directly among investors. If that is done, a few years of further experience should develop conclusively the relative advantages or disadvantages of this system of public regulation.

If the act be continued on such terms, two other matters should be dealt with incidentally. The present act permits a revision of the standard price after July 1, 1916, but only upon petition of the company, or of the mayor of a city or selectmen of a town supplied. In the judgment of the Board the consumers should not have their rights depend solely on the initiative of these officials, but should have the power to invoke directly the Board's authority in this matter. This section is also silent as to how frequently such revisions may be made, and it seems fair, if reliance is to be placed upon the "sliding scale" system, that there should be reasonable intervals between such revisions. In earlier parts of this report it has appeared that the company is in a measure embarrassed by its relatively large

capital as compared with other companies of the State, because of a correspondingly high dividend charge. If its stock were now independently owned it would be in the interests not only of its stockholders but of the public that additional issues of stock entitled to share in the benefit of permissible increases in dividends should be kept at a minimum. In the English practice debenture and preferred stocks do not enjoy the right to the sliding scale dividends, and yet a substantial proportion of the capital raised is by the issue of that class of securities. This, in the opinion of the Board, should be made a feature of the Boston act.

The foregoing recommendations have been embodied in the accompanying bill.

The Board is also directed by the resolve to report its recommendations as to the "extension of the system." By this phrase the Board has understood the Legislature to mean the application of the system to companies other than the Boston company. As already indicated the East Boston, Newton and Watertown, and Quincy companies are integral parts of one system, already physically united and interdependent, and kept apart legally merely by the accident of their early corporate existence. The same is equally true of the Dedham and Hyde Park company, save that it is independently owned, and its situation is far more grievous, especially to the consumers of Hyde Park, which is now part of Boston but does not enjoy the full benefit of that relationship. These companies should be merged with the Boston company, but not until the communities served are fully apprised that this step means that unless the "sliding scale" act is repealed such merger involves virtually their inclusion under this system of regulation. This is a matter, however, requiring no new legislation.

So far as the other gas companies of the State are concerned no demand for the extension of the system to them developed in the course of the Board's investigation. Indeed, it was stated in behalf of certain of them that they did not desire it unless on the basis, proposed several years ago and denied by the Legislature, of capitalizing the full value of their properties by the issue of additional stock. The Board opposed this

move when it was made, and has seen no reason to modify its views. Moreover, its investigation has not discovered any such positive advantages in the "sliding scale" system of regulation over that still prevailing with respect to the other companies as to justify its substitution. The Board, therefore, recommends that it is inexpedient to extend the "sliding scale" to the other gas companies of the Commonwealth.

The bill recommended is as follows:—

AN ACT RELATING TO THE BOSTON CONSOLIDATED GAS COMPANY.

SECTION 1. Chapter four hundred and twenty-two of the acts of the year nineteen hundred and six shall become void on the first day of July in the year nineteen hundred and seventeen, unless the Boston Consolidated Gas Company shall meantime have satisfied the board of gas and electric light commissioners and said board shall have certified to the secretary of the commonwealth that the trustees of the voluntary association, known as the Massachusetts Gas Companies, no longer own or control, directly or indirectly, a majority of the capital stock of said company, and that no other voluntary association, or the trustees thereof under a written instrument or written or oral declaration of trust, the beneficial interest under which is divided into transferable certificates of participation or shares, own or control, directly or indirectly, a majority of the capital stock of said company.

SECTION 2. The provisions of sections one and two of said chapter four hundred and twenty-two of the acts of the year nineteen hundred and six, relative to the standard rate of dividends to be paid by said Boston Consolidated Gas Company and the increases in said dividends therein authorized, shall not apply to any preferred, special or employees' stock which may hereafter be issued in accordance with the requirements of law relating thereto.

SECTION 3. Section nine of said chapter four hundred and twenty-two of the acts of the year nineteen hundred and six is hereby amended, so as to read as follows:—*Section 9.* At any time after the expiration of ten years from the thirtieth day of June in the year nineteen hundred and six, the board of gas and electric light commissioners shall have authority upon the petition of the company, or upon the petition of the mayor of any city or the selectmen of any town in which the company is supplying gas to consumers, or upon the petition of not less than twenty of said consumers, to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of material and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas. But, after a decision upon such

a petition, no other petition shall be brought hereunder within three years thereafter.

SECTION 4. This act shall take effect upon its passage.

The reports of the investigators employed by the Board are too voluminous to be appended hereto, but they are at the service of the Legislature, and their examination and consideration are urgently requested.

Respectfully submitted, for the Board,

ALONZO R. WEED,
Chairman.

APPENDIX A.

ACTS OF 1906, CHAPTER 422.

AN ACT TO PROMOTE THE REDUCTION OF THE PRICE OF GAS IN
THE CITY OF BOSTON AND ITS VICINITY.

SECTION 1. From and after the thirtieth day of June in the year nineteen hundred and six, the standard price to be charged by the Boston Consolidated Gas Company for gas supplied to its customers shall be ninety cents per one thousand cubic feet, which price shall not thereafter be increased except as hereinafter provided. From and after the said date the standard rate of dividends to be paid by said company to its stockholders shall be seven per cent per annum on the par value of its capital stock, which rate shall not thereafter be increased except as hereinafter provided.

SECTION 2. If during any year ending on the thirtieth day of June the maximum net price per thousand feet charged by the company has been less than the standard price, the company may during the following year declare and pay dividends exceeding the standard rate in the ratio of one fifth of one per cent for every one cent of reduction of said maximum net price below the standard price.

SECTION 3. Said company shall annually publish in the month of September, in one or more newspapers published in the city of Boston, a report showing for the previous fiscal year, among other things, the cost per thousand feet to such company of gas in the holder, itemizing said cost so as to show the cost per thousand feet for gas manufactured, of wages at works and of the main items of materials; also the cost per thousand feet of distribution; also the amount per thousand feet, if any, charged as depreciation of ways, works and machinery; also the amount per thousand feet, if any, charged for maintenance repairs; together with such other items of account as may from time to time be prescribed by the board of gas and electric light commissioners.

SECTION 4. Said board shall have authority upon petition of the mayor or board of aldermen of a city or of the selectmen of a

town in which said company is furnishing gas, and after hearing the company, to revise the method of determining the cost of gas supplied by said company, and to determine finally and conclusively the actual cost of the gas furnished and the clear profits made by said company applicable to the payment of dividends for the year ending on June thirtieth. Any orders made by said board shall be enforceable as provided by section nine of chapter one hundred and twenty-one of the Revised Laws.

SECTION 5. If the clear profits of the company applicable to the payment of dividends amount in any year to a larger sum than is sufficient to pay the dividends which the company is herein authorized to pay during the next succeeding year, the excess above the sum necessary for that purpose may from time to time, to the extent of one per cent per annum of the par value of the capital of the company, be invested in securities in which savings banks incorporated under the laws of this Commonwealth are authorized by law to invest, and the dividends and interest arising from such securities shall also be invested in the same or like securities, in order that the same may accumulate at compound interest until the fund so formed amounts to a sum equal to one twentieth of the par value of the capital stock of the company, which sum shall form a reserve fund: *provided*, that when and so often as the said fund shall by reason of the accumulation of interest or dividends or otherwise exceed one twentieth of the par value of the capital stock, the excess shall be carried to the credit of the clear profits of the company applicable to the payment of dividends. The company may from time to time use said fund or any portion thereof to meet any extraordinary claim, demand, or charge which may at any time arise against or fall upon the company from fire, accident, or other circumstances which due care and management could not have prevented; and whenever in any year the clear profits of the business of the company for the preceding year applicable to the payment of dividends are insufficient to enable it to pay the dividends which the company is herein authorized to pay, it may apply said fund, or such portion thereof, as may be necessary, toward the payment of the dividends which the company is herein authorized to pay for such year. If the reserve fund be reduced at any time, it may thereafter again be made up to one twentieth of the par value of the capital stock of the company, and so from time to time as often as such reduction shall happen; *provided*, that resort may be had to the reserve fund for any of

the purposes above mentioned, although such fund may not at the time have reached or may have been reduced below the full amount of one twentieth as aforesaid.

SECTION 6. If in any year the amount of the clear profits of the business of the company applicable to the payment of dividends exceeds the amount required to pay the dividends herein authorized to be paid during the next succeeding year, and the amounts which are herein authorized to be set aside for the reserve fund, the excess of such profits shall be paid to the cities and towns in which the company is supplying gas, in proportion to the number of miles of mains in each of such cities and towns.

SECTION 7. Whenever the company shall issue additional stock, it shall be the duty of the board of gas and electric light commissioners in deciding what amount of new stock is to be authorized, to place a value upon such new stock, which value shall be stated in their written decision, and before offering the new shares to the existing shareholders of the company, the company shall offer the new shares for sale by public auction in the city of Boston, in such manner, at such times, and subject to such conditions of sale as the company shall from time to time determine, subject however, to the approval of the board of gas and electric light commissioners: *provided*, that no bid at any such auction shall be accepted for a price less than the value placed upon the stock by the board of gas and electric light commissioners as aforesaid; and *provided, further*, that notice of the proposed sale of said stock by public auction together with the terms and conditions of sale shall be published in at least three newspapers in the city of Boston twice a week for not less than three successive weeks before the day of auction.

SECTION 8. When any stock which has been offered for sale by auction is not sold, the same shall be offered at the price so placed upon it by the board of gas and electric light commissioners to the stockholders of the company, in accordance with the provisions of section thirty of chapter one hundred and nine of the Revised Laws: *provided*, that any stock so offered and not accepted by the stockholders shall again be offered for sale by public auction, in accordance with the provisions of section thirty-one of chapter one hundred and nine of the Revised Laws; and *provided, further*, that if the new stock authorized does not exceed four per cent of the existing capital stock of the company the same may be sold in accordance with the provisions of said section thirty-one without being first offered to the stockholders.

SECTION 9. At any time after the expiration of ten years from the thirtieth day of June in the year nineteen hundred and six, the board of gas and electric light commissioners shall have authority upon the petition of the company, or upon the petition of the mayor of any city or of the selectmen of any town in which the company is supplying gas to consumers, to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of material and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas.

SECTION 10. The provisions of sections thirty-four and thirty-five of chapter one hundred and twenty-one of the Revised Laws, so far as they relate to the fixing of the price of gas, shall not hereafter apply to the Boston Consolidated Gas Company. But nothing herein shall be construed as affecting any right or liability which may arise under chapter thirty-four of the Revised Laws, or acts in amendment thereof or in addition thereto, or under any other acts not inconsistent herewith.

SECTION 11. Unless the Boston Consolidated Gas Company shall, by authority of its board of directors, accept the provisions of this act within sixty days after its passage by a writing filed with the board of gas and electric light commissioners, this act shall be void.

SECTION 12. This act shall take effect upon its passage.
[Approved May 26, 1906.]

APPENDIX B.

ACTS OF 1903, CHAPTER 417, AS AMENDED BY ACTS OF 1905, CHAPTER 421.¹

AN ACT TO PROVIDE FOR THE CONSOLIDATION OF CERTAIN GAS COMPANIES IN THE CITY OF BOSTON AND VICINITY.

SECTION 1. The Boston Gas Light Company, the Brookline Gas Light Company, the Bay State Gas Company, the Roxbury Gas Light Company, the South Boston Gas Light Company, the Dorchester Gas Light Company, the Jamaica Plain Gas Light Company and the Massachusetts Pipe Line Gas Company, all being corporations organized under the laws of this Commonwealth, may unite and consolidate in one company in the manner and upon the terms and conditions hereinafter set forth.

SECTION 2. For the purpose of facilitating such union and consolidation, Robert Winsor, Samuel Carr, James L. Richards, S. Reed Anthony, Charles G. Smith, Robert E. Townsend, Henry B. Chapin, William S. Spaulding, Neal Rantoul and Charles Augustus Stone, their associates and successors, upon complying with the provisions of chapter one hundred and ten of the Revised Laws relating to the formation of corporations, so far as the same may be applicable and not inconsistent herewith, and upon their acceptance in and by their agreement of association, of the provisions of this act, shall be a corporation under the name of the Boston Consolidated Gas Company, for the purpose of making, selling and distributing gas for light or for heating, cooking, chemical and mechanical purposes, with all the powers and privileges and subject to all the duties, restrictions and liabilities set forth in this act, and, except as otherwise provided herein, in all general laws now or hereafter in force and applicable to such corporations, and, except as otherwise provided herein, in all special laws now governing the corporations mentioned in section one, so far as the same are applicable to said Boston Consolidated Gas Company and not inconsistent herewith.

¹ The text of the original act of 1903 is given in full, but sections or parts of sections which were stricken out by the 1905 act are enclosed in brackets, and new or substituted sections or parts of sections are printed in italics.

SECTION 3. The corporations named in section one are hereby severally authorized, upon vote of two thirds in interest of their stockholders, respectively, at a meeting legally called for that purpose, to assign, transfer and convey their property, locations, rights, licenses, powers, privileges and franchises except as may otherwise be provided in this act, to the Boston Consolidated Gas Company, which is hereby authorized, when all the companies named in section one shall have so voted and that fact shall have duly been certified to the board of gas and electric light commissioners, upon vote of its incorporators or two thirds in interest of its shareholders at a meeting legally called for that purpose, to acquire the same as provided in sections four and five of this act, and upon such assignment, transfer and conveyance by all the corporations mentioned in section one the said Boston Consolidated Gas Company shall succeed to and hold and enjoy the said property, locations, rights, licenses, powers, privileges and franchises of the several corporations named in section one, except as may otherwise be provided in this act; but the said Boston Consolidated Gas Company shall have no authority to manufacture or sell electricity for light, heat or power, or to construct lines or conduits for the distribution of the same, except in the town of Brookline, in that part of the city of Boston formerly called Brighton, and in so much of the city of Boston as was formerly part of the town of Brookline, without first obtaining the consent of the board of gas and electric light commissioners therefor, so far as may be required by all general laws now or hereafter in force, and complying with all general laws applicable thereto.

SECTION 4. [Said Boston Consolidated Gas Company shall have authority, for the purpose of acquiring the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one, to issue such an amount of capital stock as may be approved by the board of gas and electric light commissioners as being equal at par to the fair value of the plants and property of the several corporations, as the same shall be determined by said board, on application of the Boston Consolidated Gas Company, after notice and a public hearing. Such value shall be determined without enhancement on account of the value of franchises or earning capacity, or on account of exclusive privileges derived from rights in the public streets, or of good will, and there shall be deducted from the amounts of capital stock so to be issued such an amount as

will equal at par any indebtedness of the corporations mentioned in section one which may be assumed by said Boston Consolidated Gas Company as hereinafter in this section provided.]

[The attorney-general, if he deems that the public interest so requires, the mayor of the city of Boston, the selectmen of the town of Brookline, the Boston Consolidated Gas Company, and any one of the corporations mentioned in section one, if aggrieved by the determination of the board may, within fourteen days after notice of such determination, or after such further time as the supreme judicial court may allow, appeal therefrom to the supreme judicial court, and upon the filing of such claim of appeal, together with a statement of objections to matters of fact or law, the supreme judicial court shall have jurisdiction in equity to hear and determine the same as upon the report of a master, and may enter such decrees or orders thereon as the case may require, and may recommit the matter to the board for further action by them in accordance with the requirements of such decree or order of recommittal.]

[Said Boston Consolidated Gas Company shall, so far as possible, acquire all the stock of the corporations whose properties are purchased as provided in section three, and the purchase price of the property of each corporation, whether paid in stock, or cash, or by the assumption of indebtedness, or part in each, shall be such amount as said board may approve as being the fair value of the plants and property of such corporation determined as hereinbefore provided.]

[Said Boston Consolidated Gas Company shall assume and pay all debts and liabilities of the corporations mentioned in section one, in so far as the same shall not be paid or provided for out of the purchase price paid to said corporations: *provided, however*, that the adjustment and satisfaction of all debts and liabilities of said corporations to one another shall be subject to the approval of the board of gas and electric light commissioners.]

Said Boston Consolidated Gas Company for the purpose of acquiring the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one, shall have authority to issue an amount of capital stock equal at par to the aggregate of the par value of the existing stock of the corporations mentioned in section one and the face value of the outstanding bonds, notes and certificates of indebtedness as of October thirty-

one, nineteen hundred and four, to wit: Stock to the aggregate par value of fifteen million, one hundred and twenty-four thousand six hundred dollars, but no more.

The corporations mentioned in section one shall pay and discharge the outstanding bonds, notes and certificates of indebtedness from the proceeds of the purchase price of the sale of their property, and said Boston Consolidated Gas Company shall assume and pay all other debts and liabilities of said corporations, except that any indebtedness of any of the corporations mentioned in section one to another of said corporations shall be extinguished when the consolidation authorized by this act shall have been effected.

Said Boston Consolidated Gas Company shall, as far as possible, acquire all the stock of the corporations whose properties are purchased, as provided in section three, and the purchase price of the properties of each corporation and of such portion of its stock as may be acquired shall be such sum as the respective corporations may agree to, but the aggregate of the purchase prices paid therefor, after deducting therefrom the debts to be assumed by the Boston Consolidated Gas Company, shall not exceed the proceeds of the stock herein authorized, including any premiums which may be paid in thereon. No stock or bonds shall ever be issued for the indebtedness assumed as above provided.

Said Boston Consolidated Gas Company may also, from time to time, for any lawful purpose but subject to the general laws applicable thereto, issue additional stock, and the limitation as to the amount of the capital stock of gas companies organized under chapter one hundred and ten of the Revised Laws shall not apply to said Boston Consolidated Gas Company.

SECTION 5. Any stockholder of any corporation selling under authority of section three who does not assent to the purchase authorized by this act may within thirty days after the day of the meeting of the selling corporation at which such sale is voted, file with the clerk of said corporation a writing declaring his dissent therefrom and stating the number of shares held by him and the number or numbers of the certificate or certificates evidencing the same. The shares of any stockholder dissenting, as above specified, may be valued as hereinafter provided, and the value thereof shall in such case be paid, tendered or deposited to or for account of such stockholder in the manner following:— Within thirty days after the filing of any stockholder's dissent, as above provided, such stockholder may file a petition in the supreme judicial court sitting within and for the county of

Suffolk, setting forth the material facts and praying that the value of his shares may be determined. Thereupon, and upon such notice to all parties concerned as it may deem proper, said court shall pass an order requiring such dissenting stockholder's certificate or certificates of stock, duly endorsed, to be deposited with the clerk of said court, and shall appoint three commissioners to ascertain and report the value of such dissenting stockholder's shares. Such report shall be made to the court as soon as practicable, and after due notice to the parties in interest, shall be confirmed by the court, unless some error of law be made to appear upon the face of the report, in which event it shall be recommitted to the commissioners with such order as the court may make, or unless either of the parties to said proceedings shall claim a trial by jury, in which latter event the court shall order the question of the value of the shares to be tried and determined by a jury in the same manner as other civil cases are tried in that court. Upon the payment, or tender, or deposit of the value of said shares, fixed as aforesaid, the shares of such dissenting stockholder and the certificate or certificates thereof shall be transferred to and become the property of the selling corporation, whose right and title thereto and possession thereof may be enforced by the court by any appropriate order or process. Exceptions may be taken to any ruling or order by said court, to be heard and determined by the full court as in other civil cases. The court may make all such orders for the enforcement of the rights of any party to the proceedings, for the consolidation of two or more petitions and their reference to the same commissioners, for the consolidation of claims for a trial by jury, for the deposit of money in court, and for the payment of interest upon the value of the stockholder's shares as determined, and the payment of costs by one party to the other, as justice and the speedy settlement of the matters in controversy may require.

SECTION 6. Said Boston Consolidated Gas Company shall not purchase any gas until the board of gas and electric light commissioners have found after public hearing that the price to be paid for the gas to be purchased is less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company. Said board may from time to time determine the period or periods during which said com-

pany may so purchase its gas at the price aforesaid; and no contract for the purchase of gas for more than thirty days shall be made without the approval of said board. No contract which the Boston Consolidated Gas Company shall make for the purchase of any portion of its gas shall in any respect affect any authority conferred on said board by this act or by section thirty-four of chapter one hundred and twenty-one of the Revised Laws or by any general laws which may hereafter be in force to fix the price to be charged by said company for gas.

SECTION 7. If in the conduct of its business said Boston Consolidated Gas Company shall deem it advisable to sell and convey any real estate conveyed to it for the purposes of this act, or if any part of such real estate shall hereafter be taken in the exercise of the right of eminent domain, the proceeds of such sale or sales or condemnation or taking shall be applied, with the approval of the board of gas and electric light commissioners, to the payment and cancellation of obligations of the company, or, with like approval, to any of the purposes for which said board might approve the issue of new capital stock, and, if not thereby exhausted, to the reduction of the capital stock of the company upon such terms as the board may approve.

SECTION 8. If in the judgment of the board of gas and electric light commissioners such action is demanded in the public interest, said board shall have authority to require said Boston Consolidated Gas Company to provide, either by the repair or reconstruction of existing works, or by the construction of new works, works for the manufacture of gas of such capacity as in the judgment of the board may be suited to the needs of the whole district supplied by said company.

SECTION 9. Section five of chapter five hundred and thirty-seven of the acts of the year eighteen hundred and ninety-six, entitled "An Act to incorporate the Massachusetts Pipe Line Gas Company", is hereby amended by striking out the word "shall", in the ninth and sixteenth lines, and inserting in place thereof, in each instance, the word: — may, — so as to read as follows: —
Section 5. If the company shall desire for its pipe lines the right to construct, maintain and operate the same in the streets, lanes and highways of any city or town, it shall petition the aldermen or selectmen therefor, stating the termini of such pipe line in such city or town with as much particularity and certainty as practicable, and stating the streets, highways and lanes in which the company desires to locate such pipe line; and the aldermen or

selectmen may grant that location, or such other location in such streets, lanes and highways as they shall deem proper. In the event that said aldermen or selectmen shall for a period of thirty days refuse or neglect to grant a location, or if the company is dissatisfied with the location granted, it may within sixty days thereafter appeal to the board, who, after such hearing and notice as they shall deem proper, may grant to the company reasonable locations between said termini for such pipe line in the streets, lanes and highways of said city or town. Upon the granting of such locations by said aldermen, selectmen or board, the company may lay, construct, maintain and operate such pipe line in the location granted. Similar rights as to additional pipe lines in the same city or town shall be obtained only by permission of the board. The company may, upon obtaining such locations, and subject to such regulations and restrictions in respect to the manner and time of conducting the work as said aldermen or selectmen shall prescribe, dig up and open the ground in any of the streets, lanes and highways of said city or town so far as is necessary to accomplish the object of the corporation; but such grant shall not affect the right or remedy to recover damages for an injury caused to persons or property by the doings of the company. It shall put all such streets, lanes and highways which are opened by it in as good repair as they were when opened, and to the satisfaction of the local authorities of the city or town in which such streets, lanes or highways are located, and upon failure so to do within a reasonable time shall be deemed guilty of a nuisance. In constructing, maintaining, repairing or extending its distributing system in any city or town the company shall be subject to all the restrictions, regulations and liabilities set forth in section seventy-five of chapter one hundred and six of the Public Statutes, except as in this act provided; and in the construction, maintaining, repairing and extending of its pipe lines and distributing systems it shall in all cases be subject to the restrictions, regulations and liabilities set forth in sections seventy-six and seventy-seven of said chapter one hundred and six. If in making such excavations any water or gas pipes, sewers, drains, conduits or other subterranean works are disturbed or interfered with, the same shall, at the expense of the company, be restored to as good condition as they were in before such excavation. All locations granted under this section shall be subject to revocation by said aldermen or selectmen respectively, subject to the approval of said board.

SECTION 10. Section six of said chapter five hundred and thirty-seven is hereby amended by inserting after the word "board", in the second line, the words: — and with the consent of the mayor and aldermen of any city or the selectmen of any town in which the works, distributing system and other property hereinafter mentioned are situated, — so as to read as follows: — *Section 6.* The company may, subject to approval of the board, and with the consent of the mayor and aldermen of any city or the selectmen of any town in which the works, distributing system and other property hereinafter mentioned are situated, and upon such terms and conditions as may be mutually agreed upon, and as* may be approved by the board, purchase, lease or operate the works, distributing system and other property of any person, firm, corporation, town or city engaged in the business of selling or distributing gas, or any portion of such works, distributing system or other property in any city or town in which the company has laid a pipe line: *provided, however,* that nothing in this act shall authorize the company to issue new capital stock or bonds for the purpose of such purchase in excess of the amount issued by the corporation whose works are purchased; and such person, firm, corporation, town or city may sell or lease any of its works, distributing system or other property to the company as aforesaid. The company may thereupon use the said works, distributing system or other property for the purpose of selling gas to the inhabitants of the town or city within which the same are situated; *provided, however,* that in case of any such purchase, lease or operating contract, the prices charged by the company to individual consumers or for public lights shall thereafter be subject to the jurisdiction of the board, as provided by section nine of chapter three hundred and fourteen of the acts of the year eighteen hundred and eighty-five, and shall not in any case exceed the prices ruling at the time of such purchase, lease or operating contract; nor shall the company discontinue any portion of the distributing system it may acquire by any such purchase, lease or operating contract, but shall be subject to the provisions of section five of chapter three hundred and forty-six of the acts of the year eighteen hundred and eighty-six.

SECTION 11. So much of section seven of said chapter five hundred and thirty-seven as fixes the price to be charged by the Massachusetts Pipe Line Gas Company for fuel or illuminating gas shall not apply to said Boston Consolidated Gas Company; but the final limitation of said section prohibiting the sale of gas

to individual consumers, except as provided in section six of said chapter, shall apply to it except in any city or town or division or district thereof, if less than the whole, where individual consumers are now supplied by its constituent companies, and any contract for the sale of gas by said Boston Consolidated Gas Company to any other gas company, or to any city or town, shall be subject to the approval of the board of gas and electric light commissioners. Sections two and four of chapter forty-one of the acts of the year eighteen hundred and twenty-two, entitled "An Act to incorporate the Boston Gas Light Company", shall not apply to said Boston Consolidated Gas Company.

SECTION 12. The amendments made by the three preceding sections shall not take effect until said Boston Consolidated Gas Company has acquired, as provided in section three, the property, locations, rights, licenses, powers, privileges and franchises of all the corporations mentioned in section one.

SECTION 13. All stock of any corporation mentioned in section one received by said Boston Consolidated Gas Company as part of the transaction authorized by this act shall become the property of said company. Such stock shall not be sold, assigned, pledged, transferred or conveyed in whole or in part, by the purchasing corporation, and shall be non-negotiable, and whenever all the property, locations, licenses, rights, powers, privileges and franchises of any of the corporations mentioned in section one shall have been transferred to and vested in said Boston Consolidated Gas Company, as aforesaid, and the indebtedness of said selling company paid, such selling company shall be dissolved in the manner provided by law upon its petition, upon the petition of the Boston Consolidated Gas Company, or upon the petition of the board of gas and electric light commissioners; and the supreme judicial court shall be authorized, upon the petition of the board of gas and electric light commissioners, to enforce any provision of this act.

[SECTION 14. Unless all the corporations named in section one shall within two years after the passage of this act convey their property to the said Boston Consolidated Gas Company, in accordance with the provisions of this act, or within such further time not exceeding three years as the board of gas and electric light commissioners may for good cause determine, the powers conferred by this act shall expire and terminate. Said Boston Consolidated Gas Company shall have no authority to make, purchase, sell or distribute gas or electricity until it shall, within

the provisions of this act, have acquired all the property, locations, rights, licenses, powers, privileges and franchises of all the corporations mentioned in section one.]

Section 14. Said Boston Consolidated Gas Company shall not acquire the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one unless it shall before the first day of August in the year nineteen hundred and five, file with the board of gas and electric light commissioners its acceptance hereof, and an agreement that it will within twelve months from the date of such acquisition reduce the maximum price of gas to be charged by it to ninety cents per thousand cubic feet.

Said Boston Consolidated Gas Company shall have no authority to make, purchase, sell or distribute gas or electricity until it shall, within the provisions of this act, have acquired all the property, locations, rights, licenses, powers, privileges and franchises of all the corporations mentioned in section one, and the Boston Consolidated Gas Company shall proceed forthwith to acquire the same.

Section 15. The Boston Consolidated Gas Company shall not by the acceptance of the capitalization herein authorized be deemed to have admitted for any purpose that the par value of such capitalization is equal to the value of its property or to the value of the property necessary for the proper conduct of its business.

Section 16. Said Boston Consolidated Gas Company, upon the acquisition of the property of the corporations mentioned in section one, shall be entitled to all those rights, powers and privileges set forth in chapter thirty-four of the Revised Laws and in any amendments thereof, and particularly in section ten of said chapter, to which it would have been entitled if it had been the owner of said properties and engaged in the business of generating or distributing gas or electricity for sale for lighting purposes in the city of Boston at the time of any votes or proceedings heretofore or hereafter passed or taken by the city of Boston, under the provisions of said chapter, or of any acts in amendment thereof.

SECTION 15. This act shall take effect upon its passage. [Approved June 10, 1903.]

APPENDIX C.

MEMORANDA OF THE TRANSACTIONS, ALL OCCURRING ON THE SAME DAY, JUNE 15, 1905, WHEREBY THE AUTHORIZED CAPITAL OF THE BOSTON CONSOLIDATED GAS COMPANY WAS ISSUED AND THE PROPERTIES OF THE MERGING COMPANIES ACQUIRED, THE SUBSEQUENT ADJUSTMENT OF THE PROPERTY ACCOUNTS AND COMPARATIVE BALANCE SHEETS AS OF JUNE 15, 1905, AND JUNE 30, 1915.

151,246 shares issued for cash at \$158.80 a share:—

| | |
|--------------------------------|------------------------|
| Par value of shares, | \$15,124,600 00 |
| Premium, | 8,893,264 80 |
| | <u>\$24,017,864 80</u> |

Paid out in cash for properties of the companies merged:—

| | | |
|------------------------------------|----------------------|--|
| Massachusetts Pipe Line Company, . | \$2,460,000 00 | |
| Brookline Gas Light Company, . | 6,130,703 25 | |
| Dorchester Gas Light Company, . | 1,669,000 00 | |
| Jamaica Plain Gas Light Company, . | 562,500 00 | |
| Boston Gas Light Company, . . | 8,148,170 42 | |
| Bay State Gas Company, . . . | 2,830,248 47 | |
| Roxbury Gas Light Company, . . | 1,555,000 00 | |
| South Boston Gas Light Company, . | 660,000 00 | |
| | <u>24,015,622 14</u> | |
| | \$24,015,622 14 | |

Balance in cash, \$2,242 66

Excess of current assets of companies
acquired over current liabilities
assumed,

321,395 65

Fixed property, \$23,694,226 49

Among the current assets acquired as
above there was cash, . . .

\$150,193 55

Organization expenses, . \$85,599 57

Less "suspense account," 26 06

85,573 51

64,620 04

Cash in the Consolidated company's treasury at the completion of the consolidation,

\$66,862 70

The purchase account was subsequently adjusted by adding the organization expenses less the "suspense account" already noted, making the total \$23,779,800, and distributed among the major items of plant and property accounts, as follows: —

| | |
|---|-----------------|
| Real estate and buildings (gas), | \$6,750,000 00 |
| Machinery and appliances, | 4,428,800 00 |
| Street mains, | 9,000,000 00 |
| Service pipes, | 1,250,000 00 |
| Gas meters, | 1,175,000 00 |
| Gas stoves, | 270,000 00 |
| Stable equipment (gas), | 21,000 00 |
| Office furniture and fixtures, | 35,000 00 |
| Printing plant, | 7,000 00 |
| Real estate and buildings (electric), | 110,000 00 |
| Electric plant, | 150,000 00 |
| Steam plant, | 150,000 00 |
| Construction of lines, | 315,000 00 |
| Electric meters, | 47,000 00 |
| Arc lamps, | 23,000 00 |
| Transformers, | 45,000 00 |
| Stable equipment (electric), | 3,000 00 |
| | <hr/> |
| | \$23,779,800 00 |

Comparative Balance Sheets.

| | June 15, 1905. | June 30, 1915. |
|---|-----------------|-----------------|
| ASSETS. | | |
| <i>Capital Assets.</i> | | |
| Gas property: — | | |
| Land and buildings (gas), | \$6,750,000 00 | \$5,934,333 15 |
| Machinery and equipment, | 4,428,800 00 | 6,950,339 95 |
| Mains, | 9,000,000 00 | 10,178,244 95 |
| Service pipe, | 1,250,000 00 | 1,541,729 01 |
| Mains and services (betterments), | — | 118,897 66 |
| Meters, | 1,175,000 00 | 1,632,909 69 |
| Stable equipment, | 21,000 00 | 54,265 82 |
| Gas stoves, | 270,000 00 | 271,575 16 |
| Electric property: — | | |
| Electric plant, | 150,000 00 | — |
| Steam plant, | 150,000 00 | — |
| Construction of lines, | 315,000 00 | — |
| Electric meters, | 47,000 00 | — |
| Arc lamps, | 23,000 00 | — |
| Transformers, | 45,000 00 | — |
| Stable equipment, | 3,000 00 | — |
| Real estate, | 110,000 00 | — |
| Office furniture, etc., | 35,000 00 | 53,368 50 |
| Printing plant, | 7,000 00 | 6,739 16 |
| Total capital assets, | \$23,779,800 00 | \$26,742,403 05 |
| <i>Working Assets.</i> | | |
| Cash, | 66,862 70 | 112,379 92 |
| Accounts receivable, | 154,754 53 | 445,336 60 |
| Material and supplies, | 348,394 58 | 221,930 97 |
| Pipe, fittings, etc., | — | 264,061 89 |
| Gas appliances, | — | 70,377 29 |
| Insurance suspense, | 14,397 96 | 6,090 58 |
| Taxes suspense, | 2,665 65 | 7,114 07 |
| "Sliding scale" expense, | — | 1,220 00 |
| Shawmut Bank Building rent, | — | 3,816 51 |
| Interest suspense, | — | 23,742 05 |
| Special deposits, | — | 2,536 07 |
| | \$24,366,875 42 | \$27,901,009 00 |
| LIABILITIES. | | |
| Capital stock, | \$15,124,600 00 | \$15,124,600 00 |
| Premium realized on stock issues, | 8,893,264 80 | 8,893,264 80 |
| Notes payable (not secured), | — | 3,355,817 79 |
| Outstanding stock (old companies) | — | 2,536 07 |
| Accounts payable, | 215,758 29 | 218,721 16 |
| Deposits by customers, | 133,252 33 | 160,707 41 |
| Taxes accrued, | — | 79,637 40 |
| Reserves-employees, insurance and compensation, | — | 36,306 01 |
| Inventory, adjustment suspense, | — | 250 00 |
| Surplus, | — | 29,168 36 |
| | \$24,366,875 42 | \$27,901,009 00 |

APPENDIX D.

MASSACHUSETTS GAS COMPANIES.

BALANCE SHEET, JUNE 30, 1915.

| <i>Assets.</i> | |
|---|-----------------|
| Property account, ¹ | \$55,480,455 20 |
| Cash in banks, | 422,400 58 |
| Notes receivable: — | |
| Boston Consolidated Gas Company, | \$1,196,757 94 |
| East Boston Gas Company, | 270,000 00 |
| Citizens' Gas Light Company of Quincy, | 80,940 32 |
| Newton and Watertown Gas Light Company, | 60,000 00 |
| Other promissors, | 4,083,866 62 |
| | <hr/> |
| | 5,691,564 88 |
| Accounts receivable, | 5,702 34 |
| Bond discount suspense, | 420,179 92 |
| Massachusetts Gas Companies' bonds, issue of Jan. 1, 1909, in treasury, | 73,402 22 |
| | <hr/> |
| | \$62,093,705 14 |
| <i>Liabilities.</i> | |
| Capital: — | |
| Preferred shares, | \$25,000,000 00 |
| Common shares, | 25,000,000 00 |
| | <hr/> |
| | \$50,000,000 00 |
| Twenty-year bonds due 1929, | 5,216,000 00 |
| Twenty-year bonds due 1931, | 4,000,000 00 |
| Accrued bond interest, | 15,000 00 |
| Accounts payable, | 3,643 15 |
| Accrued taxes, | 12,132 47 |
| Accrued dividends on preferred shares, one month, | 83,333 33 |
| Reserved for dividends on common shares for year ending June 30, 1916, | 1,250,000 00 |
| Reserved for depreciation on securities, | 112,600 36 |
| Surplus, | 1,400,995 83 |
| | <hr/> |
| | \$62,093,705 14 |

¹ Includes: — 175,000 shares The New England Gas and Coke Company.
151,128 shares Boston Consolidated Gas Company.
22,749 shares East Boston Gas Company.
5,600 shares Newton and Watertown Gas Light Company.
7,430 shares Citizens' Gas Light Company of Quincy.
14,989 shares New England Coal and Coke Company.
4,000 shares Boston Tow Boat Company.
1,000 shares New England Manufacturing Company.
\$390,000 First Mortgage Bonds Federal Coal and Coke Company.
\$141,000 First Mortgage Bonds J. B. B. Coal Company.

APPENDIX E.

MASSACHUSETTS GAS COMPANIES.

Profit and Loss Account June 30, 1905, to June 30, 1915.

| | |
|--|--------------|
| Balance June 30, 1905, | \$916,506 20 |
| Interest received on bonds, notes, etc., | 2,621,728 61 |

Dividends received:—

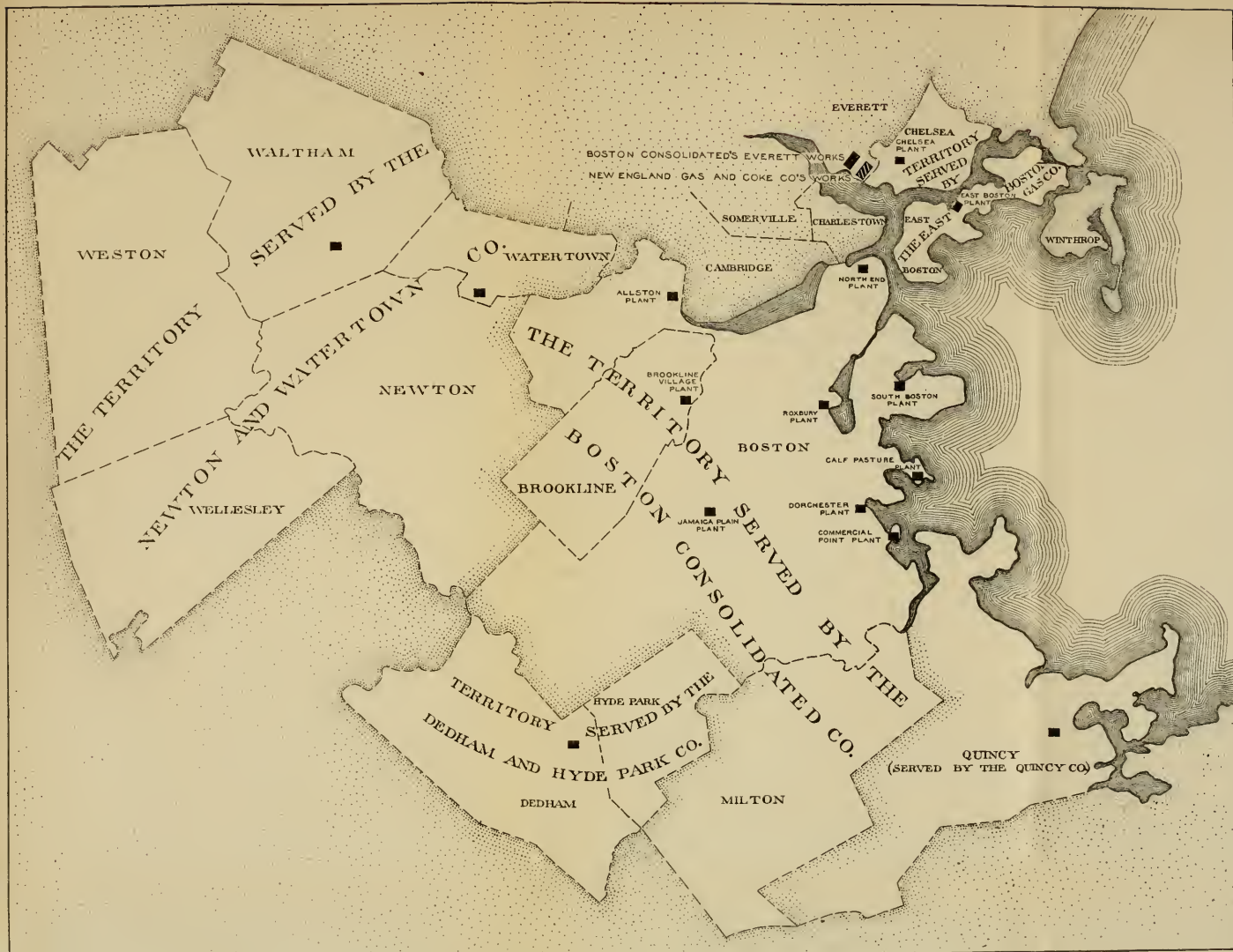
| | |
|---|------------------------------|
| Boston Consolidated Gas Company, . | \$12,768,937 00 ¹ |
| Chelsea Gas Company, | 133,214 72 |
| East Boston Gas Company, | 458,650 70 |
| Newton and Watertown Gas Light Company, | 342,400 00 |
| Citizens' Gas Light Company of Quincy, | 123,210 00 |
| New England Gas and Coke Company, | 5,862,500 00 |
| New England Coal and Coke Company, | 698,960 00 |
| Boston Tow Boat Company, | 176,000 00 |

| | |
|----------------------------|---------------|
| Total dividends, | 20,563,872 42 |
|----------------------------|---------------|

| | |
|--|---------------|
| Profit on sale of securities, | 217,469 75 |
| Other credits to surplus, | 109,015 41 |
| Expenses, | \$623,495 43 |
| Interest (on bonds and notes), | 2,535,048 05 |
| Reserved for depreciation of securities, | 119,053 08 |
| Dividends on preferred shares, | 10,000,000 00 |
| Dividends on common shares, | 9,750,000 00 |
| Balance June 30, 1915, | 1,400,995 83 |

| | |
|-----------------|-----------------|
| \$24,428,592 39 | \$24,428,592 39 |
|-----------------|-----------------|

¹ The dividends of the Boston Consolidated Gas Company aggregated \$12,780,287 for this period, but a small number of shares are held by the trustees individually and not for the association.



APPENDIX G.

BOSTON CONSOLIDATED GAS COMPANY.

The following table gives the schedules of the operating costs of the Boston Consolidated Gas Company as computed and published by it annually under section 3 of the "sliding scale" act (1906, chapter 422). The figures in column 7 are designed to give the cost at the burner, and are the aggregates of the figures shown in columns 3, 4, 5 and 6. In column 8 is a separate computation of the aggregate amounts expended for "maintenance repairs" made up of items included in the expenses from which the computations in columns 1, 2, 3 and 4 are made up.

| YEAR ENDING JUNE 30. | 1. Cost in Holder of Gas made per M. | 2. Cost in Holder of Gas pur- chased per M. | 3. Cost of all Gas in Holder per M sold. | 4. Distri- bution Cost per M sold. | 5. Manage- ment Cost per M sold. | 6. Taxes and In- surance per M sold. | 7. Total Cost per M sold. | 8. Mainte- nance Repairs per M sold. |
|----------------------------|---|---|--|---|---|---|---------------------------------------|---|
| 1906, . . | \$0.3431 | \$0.2894 | \$0.3173 | \$0.0843 | \$0.1009 | \$0.0686 | \$0.5711 | \$0.0575 |
| 1907, . . | .3130 | .2995 | .3181 | .0859 | .0850 | .0682 | .5572 | .0536 |
| 1908, . . | .3147 | .3045 | .3263 | .0804 | .0829 | .0668 | .5564 | .0550 |
| 1909, . . | .2987 | .3050 | .3099 | .0732 | .0784 | .0657 | .5272 | .0463 |
| 1910, . . | .2353 | .3010 | .2722 | .0717 | .0798 | .0620 | .4857 | .0453 |
| 1911, . . | .2327 | .2993 | .2713 | .0692 | .0765 | .0744 | .4914 | .0442 |
| 1912, . . | .2273 | .2989 | .2689 | .0712 | .0646 | .0778 | .4825 | .0445 |
| 1913, . . | .2495 | .2989 | .2831 | .0622 | .0657 | .0777 | .4887 | .0389 |
| 1914, . . | .3014 | .2995 | .3106 | .0673 | .0684 | .0789 | .5252 | .0452 |
| 1915, . . | .2631 | .2997 | .2883 | .0636 | .0622 | .0775 | .4916 | .0437 |

APPENDIX H.

The following table gives the companies and municipal plants selling over 100,000,000 cubic feet of gas in the year ending June 30, 1915, and maximum net prices prevailing on that date as compared with output and prices of same companies for the year ending June 30, 1906:—

| | 1906. | | 1915. | | |
|------------------------|----------------------------|---------------|----------------------------|---------------------------------|--------------------|
| | Gas sold (Cubic Feet). | Net Price. | Gas sold (Cubic Feet). | Percent- age of Increase. | Net Price. |
| Boston, | 3,479,998,565 ¹ | \$0 90 | 5,209,027,794 ¹ | 50 | \$0 80 |
| Citizens' (Quincy), | 9,870,620 | 2 00 | 125,865,592 | 1,175 | 1 20 ² |
| East Boston (Chelsea), | 83,355,375 ¹ | 1 20 | 465,644,204 ¹ | 191 | 80 ³ |
| | 76,511,845 | 1 00 | — | — | — |
| Newton (Waltham), | 171,158,300 | 1 00 | 544,120,756 | 124 | 90 ⁴ |
| | 71,641,000 ¹ | 1 15 | — | — | — |
| Brockton, | 109,871,600 | 1 25 | 339,744,800 | 209 | 1 05 |
| Cambridge, | 468,174,188 | 90 | 916,046,209 ¹ | 96 | 80 |
| Charlestown, | 190,244,263 | 90 | 303,792,358 | 60 | 80 ⁵ |
| Fall River, | 371,796,107 | 90 | 636,705,775 ¹ | 71 | 80 |
| Fitchburg, | 49,437,400 | 1 45 | 131,128,000 | 165 | 1 10 ⁶ |
| Haverhill, | 170,759,050 | 1 00 | 293,604,000 | 72 | 80 ⁷ |
| Holyoke, ⁸ | 121,570,500 | 1 20 | 208,939,940 | 72 | 90 |
| Lawrence, | 290,425,210 | 1 00 | 487,150,448 | 68 | 85 ⁹ |
| Lowell, | 506,096,800 | 90 | 644,339,400 | 27 | 85 |
| Lynn, | 410,221,100 | 90 | 824,247,900 ¹ | 101 | 75 |
| Malden, | 181,385,700 | 1 10 | 614,919,950 ¹ | 239 | 90 |
| New Bedford, | 195,149,193 | 1 00 | 598,440,820 | 207 | 80 ¹⁰ |
| Pittsfield, | 66,889,000 | 1 35 | 206,598,000 | 209 | 1 00 |
| Salem, | 90,332,400 | 1 20 | 192,052,900 ¹ | 113 | 1 00 ¹¹ |
| Springfield, | 328,215,000 | 95 | 880,637,000 | 168 | 85 |
| Suburban, | 35,242,100 | 1 15 | 198,357,184 | 463 | 90 |
| Taunton, | 76,559,000 | 1 10 | 144,942,700 | 89 | 1 00 |
| Worcester, | 444,687,400 | 90 | 891,801,200 | 101 | 75 |

¹ Includes gas sold to private consumers and public lamps only.

² \$1.10 commencing Oct. 1, 1915.

³ Reduced from \$1.20 to \$1.10 July 1, 1906; from \$1.10 to \$1 Jan. 1, 1907; and from 85 to 80 cents Aug. 1, 1914, on recommendations of the Board. The other reductions were made voluntarily.

⁴ Reduced from 90 to 85 cents Aug. 1, 1915, on recommendation of the Board.

⁵ Reduced from 90 to 85 cents Oct. 1, 1910, on recommendation of the Board; voluntarily reduced to 80 cents July 1, 1912.

⁶ \$1 commencing July 1, 1915.

⁷ Reduced from 85 to 80 cents Feb. 1, 1913, on recommendation of the Board.

⁸ Municipal plant.

⁹ Reduced from 90 to 85 cents March 1, 1915, on recommendation of the Board.

¹⁰ Reduced from \$1 to 90 cents Aug. 1, 1906, on recommendation of the Board; voluntarily reduced to 80 cents Oct. 1, 1911.

¹¹ Reduced from \$1.20 to \$1.10 April 1, 1909, on recommendation of the Board; voluntarily reduced to \$1 Oct. 1, 1911.

APPENDIX K. — COURT DECISIONS.

The Commonwealth of Massachusetts.

SUPREME JUDICIAL COURT.

JOHN J. O'DONNELL, *Administrator*,

v.

INHABITANTS OF NORTH ATTLEBOROUGH.

222 Mass. 591.

Bristol. Oct. 26, 1915 — Feb. 10, 1916.

Present: RUGG, C.J., LORING, CROSBY, PIERCE AND CARROLL, JJ.

Way, Public, Defects. Electricity.

Tort by the administrator of the estate of Thomas E. O'Donnell, late of North Attleborough, against that town for the death of the plaintiff's intestate on March 12, 1909, alleged to have been caused by his hand coming in contact with a guy wire leading to the top of a pole which formed a part of an electric lighting plant maintained and operated negligently by the defendant, whereby the intestate received an electric shock from which he died. Writ dated May 8, 1909.

The declaration originally contained a single count which sought recovery on an alleged inability of the defendant as the proprietor of an electric lighting plant. After a trial in the Superior Court and a verdict for the plaintiff, upon a report of the case by the presiding judge, it was held by this court in a decision reported in 212 Mass. 243, that a municipality was not liable for causing death as the owner of an electric lighting plant. Thereupon the plaintiff was permitted to amend his declaration by adding a count alleging, under R. L., c. 51, § 17, that the cause of the death of the intestate was a defect or want of repair of a highway of the defendant, and the case was tried before *Sanderson, J.*, upon that count alone. The material facts are stated in the opinion.

At the close of the evidence the defendant, among other re-

quests for rulings, asked for a ruling that there was no evidence of any defect or want of repair of the way, and that therefore the plaintiff was not entitled to recover.

By agreement of the parties the jury found for the plaintiff in the sum of \$750, and at the request of the parties the judge reported the case upon the stipulation that, if any of the rulings requested should have been given, judgment was to be entered for the defendant; otherwise, judgment was to be entered on the verdict.

C. R. Cummings, for the plaintiff.

F. S. Hall (*S. P. Hall* and *G. L. Connors* with him) for the defendant.

PIERCE, J. The evidence warranted the jury in finding the following to be the facts: On the day of the intestate's injury and death, and for a long time before that day, a line of poles with cross arms stood just within the curbing of the sidewalk on the west side of Broad Street in the defendant town; and less than 100 feet north from the end of the curbing a similar pole with cross arms stood in the same position relative to the curbing if extended to that point. The sidewalk adjacent to the last-named pole, as it extended between it and a pole next to the south at the end of the curbing, was between 6 and 7 feet in width, and was constructed of dirt. The pole next to the curbing hereinafter will be called the combination pole, and the one next to the north of that pole the telephone pole.

The combination pole supported the telephone wires of the Providence Telephone Company, and also the fire alarm and electric lighting wires of the defendant. The defendant conducted its own electric lighting plant for the purpose of lighting its streets and for the sale of the electricity which it manufactured. Upon the combination pole there were six cross arms with pins. The top cross arm supported the fire alarm wires, and the lowest cross arm sustained the telephone wires. The intermediate cross arms carried 16 wires of the electric lighting plant, with a voltage of 2,200.

From the combination pole the fire alarm and electric light and power wires were carried diagonally across the street to a pole standing on the east side of Broad Street, and the telephone wires were continued along the west side 76 feet to the telephone pole, and from that pole to another telephone pole on the east side of Broad Street. To relieve the strain upon the combination and telephone poles due to the method of passing

the wires across Broad Street, a guy wire was attached and thence was carried and fastened to the telephone pole, directly under the top arm of the combination pole at a point 6 feet and 8 or 9 inches above the level of the ground at the foot of the telephone pole. A like guy wire was projected from the top of the telephone pole to near the foot of the combination pole and there fastened. The guy wires ran at the edge of the sidewalk, parallel to it and to the street. They crossed each other at a point more than 10 feet above the ground.

On March 12, 1909, the intestate stopped by the side of the telephone pole while awaiting the coming up of several companions with whom he had been walking on the west sidewalk of Broad Street. As he stood beside the telephone pole he first leaned his left arm upon it, and then, as though in the act of yawning, lifted his arm, touched the guy wire, received an electric shock and instantaneously died.

The guy wire which the intestate touched ran from its fastening at the top of the combination pole over and under the electric light and power wires and within $1\frac{1}{2}$ to 2 inches of one of them, which was bare of insulation for an inch just under the guy. Some of the other adjacent wires had abrasions that "appeared to be old."

There was no direct evidence that an electric current ever had passed from the power wire to the guy wire before the injury to the intestate other than the testimony of a young man that in November, 1908, "We were coming along and I jumped up and touched the wire and got a slight shock." Nevertheless, because the guy wire, as it extended from the top of the combination pole to the telephone pole, passed over and under and in close proximity to power wires whose insulation in places showed "old abrasions," it properly could not have been ruled that the defendant did not know, or by the exercise of proper care and diligence might not have had reasonable notice, of the defect in the insulation of the power wires, and as a direct consequence thereof the probable presence in the guy wire of electrical energy of a voltage sufficient to destroy human life.

There was no danger obviously likely to result to the intestate, or to others, from the act of leaning against the telephone pole or from touching or grasping the guy wire. There was therefore no duty upon the intestate to guard against a danger which no reasonable person could foresee or anticipate. It follows that the presiding judge could not have ruled as matter of law that

the intestate was not in the exercise of due care. Nor properly could he have ruled that the intestate ceased to be a traveler when he stopped to await the coming up of his companions. (*Gulline v. Lowell*, 144 Mass. 491.)

Assuming without deciding that the evidence warranted the jury in finding that the defendant, as a commercial distributor of electric power, was negligent in the repair and maintenance of its electric and guy wires, the question whether the guy wire charged with electricity was a defect in the way remains the consideration.

The guy wire was attached to the telephone pole 6 feet and 8 inches above the level of the ground at the foot of the pole, ran south to the combination pole 76 feet distant, and was fastened to that pole at a point 28 feet above the level of the ground at the foot of that pole; that is, in crossing the distance between the two poles the height of the guy wire above the sidewalk was increased somewhat more than 3 inches in every foot. It ran parallel with and near to the edge of a 7-foot sidewalk, did not cross the street, sidewalk or curbing, was not broken or detached from its fastenings, did not obstruct the free passage of travelers on street or sidewalk, and could be reached by a normally tall person only when standing close to the telephone pole.

A way is defective only when it is not reasonably safe and convenient for travelers. (R.L., c. 51, § 1.)

No case has been cited and none has been found that goes so far as to hold that a wire conditioned as this wire was constitutes in itself a defect in the way, or by reason of its proximity causes the traveled way to be defective. (See cases collected in 20 L.R.A. (N.S.) 648). *Hayes v. Hyde Park*, 153 Mass. 514; *Graham v. Boston*, 156 Mass. 75; *Bourget v. Cambridge*, 156 Mass. 391, are instances of obstructions in the traveled way and are therefore distinguishable.

The ruling asked for by the defendant, that "there is no evidence of any defect or want of repair of the way, and therefore the plaintiff is not entitled to recover," should have been given. (*Kellogg v. Northampton*, 4 Gray, 65, 69.)

In accordance with the terms of the report judgment is to be entered for the defendant; and it is

So ordered.

APPENDIX L.—SPECIAL ACTS OF 1916, RELATING TO GAS, ELECTRIC AND WATER COMPANIES.

ACTS.

SPECIAL ACTS, CHAPTER 61.

An Act confirming the Locations granted by the Town of Peabody for the Electric Lines of its Electric Light Department.

Be it enacted, etc., as follows:

SECTION 1. All lines for the transmission of electricity for light, heat or power, heretofore acquired or constructed by the electric light department of the town of Peabody upon, along, over and under the public ways and places of said town, and the poles, piers, abutments, conduits and other fixtures necessary to sustain or protect the wires of said lines and now in actual use, are hereby made lawful notwithstanding the lack of any valid locations therefor or any informality in the proceedings relative to their location and erection.

SECTION 2. This act shall take effect upon its passage. [*Approved February 9, 1916.*]

SPECIAL ACTS, CHAPTER 112.

An Act to dissolve Certain Corporations.

Be it enacted, etc., as follows:

SECTION 1. Such of the following named corporations as are not already legally dissolved, are hereby dissolved, subject to the provisions of sections fifty-two and fifty-three of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three and amendments thereto:¹—

Haverhill Illuminating Company.
Montague Electric Light and Power Company.
South Hadley Gas Company.
Southwick Electric Company.

¹ This act names 1,101 corporations, but only gas, electric or water companies are mentioned here.

SECTION 2. Nothing in this act shall be construed to affect any suit now pending by or against any corporation mentioned in the first section hereof, or any suit now pending or hereafter brought for any liability now existing against the stockholders or officers of any such corporation, or to revive any charter previously annulled or corporation previously dissolved, or to make valid any defective organization of any of the supposed corporations mentioned in said first section.

SECTION 3. Suits upon choses in actions arising out of contracts sold or assigned by any corporation dissolved by this act may be brought or prosecuted in the name of the purchaser or assignee. The fact of sale or assignment and of purchase by the plaintiff shall be set forth in the writ or other process; and the defendant may avail himself of any matter of defense of which he might have availed himself in a suit upon the claim by such corporation, had it not been dissolved by this act.

SECTION 4. This act shall take effect upon its passage. [*Approved February 21, 1916.*]

SPECIAL ACTS, CHAPTER 142.

An Act to authorize the Town of Norwood to borrow Money to construct Conduits and Cables for the Transmission of Electricity.

Be it enacted, etc., as follows:

SECTION 1. The town of Norwood is hereby authorized to borrow outside the statutory limit of indebtedness, a sum of money not exceeding ten thousand dollars, for the purpose of constructing conduits and installing cables for the transmission of electricity under the streets of the said town; and to issue bonds or notes therefor, each authorized issue thereof to constitute a separate loan. Such bonds or notes shall bear on their face the words, Town of Norwood, Electric Light Loan, Acts of 1916, shall be payable by such annual payments, beginning not more than one year after the date thereof, as will extinguish each loan within five years from its date, and the amount of such annual payments in any year shall not be less than the amount of the principal of the loan payable in any subsequent year. Said bonds or notes shall be signed by the treasurer and collector of taxes and countersigned by a majority of the selectmen. The town may sell the said securities at public or private sale upon such terms and conditions as it may deem proper but not for less than their par value, and the proceeds, except premiums,

shall be used only for the purposes specified in the vote authorizing the loan.

SECTION 2. The town at the time of authorizing the said loan, shall provide for the payment thereof in such annual payments as will extinguish the same within the time prescribed in this act, and when such provision has been made the amount required therefor shall annually, without further vote, be assessed by the assessors of the town, in the same manner as other taxes until the said debt is extinguished.

SECTION 3. This act shall take effect upon its passage. [*Approved March 4, 1916.*]

SPECIAL ACTS, CHAPTER 173.

An Act making Appropriations for the Salaries and Expenses of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are hereby appropriated, to be paid out of the Gas and Electric Light Commissioners' Fund, except as may otherwise be provided, for the salaries and expenses of the board of gas and electric light commissioners, for the fiscal year ending on the thirtieth day of November, nineteen hundred and sixteen, to wit: —

For the salaries of the commissioners, fourteen thousand dollars.

For clerical assistance, a sum not exceeding eight thousand dollars.

For the salary of the present gas inspector, twenty-eight hundred dollars.

For the salary of the present first assistant inspector, eighteen hundred dollars.

For the salary of the second assistant inspector, fifteen hundred dollars.

For statistics, books, stationery, and for other necessary expenses, a sum not exceeding forty-five hundred dollars.

For compensation of deputies, travelling expenses, apparatus, office rent and other incidental expenses, a sum not exceeding nine thousand dollars.

For rent of offices, a sum not exceeding fifty-five hundred dollars.

For printing and binding the annual report, a sum not exceeding three thousand dollars.

For the inspection of electric meters, a sum not exceeding one thousand dollars.

For salaries and expenses of expert assistants, as authorized by chapter six hundred and thirty-one of the acts of the year nineteen hundred and fourteen, a sum not exceeding six thousand dollars.

For expenses in connection with the abatement of the smoke nuisance, a sum not exceeding seventy-five hundred dollars, the same to be assessed upon the cities and towns of the district named in section one of chapter six hundred and fifty-one of the acts of the year nineteen hundred and ten.

SECTION 2. This act shall take effect upon its passage. [*Approved March 13, 1916.*]

SPECIAL ACTS, CHAPTER 182.

An Act relative to Wires and Electrical Appliances in the City of Salem.

Be it enacted, etc., as follows:

SECTION 1. The time within which the owners or users of certain overhead wires, cables or conductors in the city of Salem were required by the provisions of chapter four hundred and forty-eight of the acts of the year nineteen hundred and ten to construct certain underground conduits within that part of the city designated by said act and within which time they were to remove said overhead wires, cables and conductors together with all poles or other structures supporting the same and to install certain wires, cables and conductors in said conduits so constructed, is hereby extended for a further period of one year from the passage of this act, within which time all owners or users of such overhead wires, cables, conductors, poles and other structures, who have not completed the construction of such underground conduits and the removals mentioned in said chapter shall complete the construction of such conduits and shall remove from that part of the city mentioned in section two of said chapter all overhead wires, cables and conductors which are required to be removed by said chapter, together with all poles and other structures which have been supporting the same. The officers designated by the city council of Salem under the provisions of section one of said chapter, who shall hereafter be known as the Commissioners on Underground Conduits, shall have all the powers and duties conferred and imposed upon them by said act during the further time provided by this act,

and for such further time as may be necessary to carry out the duties imposed upon them by said chapter as hereby amended.

SECTION 2. The supreme judicial court, the superior court, or any justice thereof, shall on petition of said commissioners on underground conduits, or of any person, firm or corporation affected by the provisions of said act as hereby amended, have jurisdiction in equity to enforce the provisions of this act or of any order of said commissioners issued pursuant thereto, and to compel compliance therewith and to compel any owner or user of such overhead wires, cables and conductors, who does not comply with the provisions of this act within one year from the date hereof, to remove from the territory mentioned in section two of said chapter all overhead wires, cables and conductors and the poles or other structures supporting the same which are required to be removed by said chapter as hereby amended.

SECTION 3. This act shall take effect upon its passage. [*Approved March 15, 1916.*]

SPECIAL ACTS, CHAPTER 196.

An Act to provide for removing or placing under Ground Certain Wires and Electrical Appliances in the City of Boston.

Be it enacted, etc., as follows:

SECTION 1. The powers conferred and the duties imposed upon the commissioner of wires in the city of Boston in relation to removing or placing under ground certain wires and electrical appliances in said city in each of the years nineteen hundred and twelve to nineteen hundred and sixteen, inclusive, under the provisions of chapter three hundred and sixty-four of the acts of the year nineteen hundred and eleven and other acts mentioned in said chapter, are hereby extended, and said powers shall be exercised and said duties performed by said commissioner in each of the years nineteen hundred and seventeen to nineteen hundred and twenty-one, inclusive, in the manner provided by said chapter three hundred and sixty-four and the other acts mentioned in said chapter.

SECTION 2. This act shall take effect on the first day of January in the year nineteen hundred and seventeen. [*Approved March 21, 1916.*]

SPECIAL ACTS, CHAPTER 214.

An Act to extend the Time within which the Belchertown Water Company shall complete Certain Work.

Be it enacted, etc., as follows:

Section twelve of chapter three hundred and fifty of the acts of the year nineteen hundred and twelve is hereby amended by striking out the word "four", in the first line, and inserting in place thereof the word:—six,— and also by striking out the word "begun", in the third line, and inserting in place thereof the word:—completed,— so as to read as follows:—*Section 12.* This act shall cease to be operative six years after the date of its passage, unless within that period work thereunder is completed.

(The foregoing was laid before the governor on the seventeenth day of March, 1916, and after five days it had "the force of a law", as prescribed by the constitution, as it was not returned by him with his objections thereto within that time.)

SPECIAL ACTS, CHAPTER 245.

An Act to incorporate Northfield Fire District No. 1.

Be it enacted, etc., as follows:

SECTION 1. The inhabitants of the village of East Northfield and Northfield, in the county of Franklin, residing within the territory enclosed by the following boundary lines, viz.: Beginning at the Schell bridge, thence along the highway to the corner of Main and Pine streets; thence northerly along Main street to Moody street; thence easterly along Moody street to Winchester road; thence northerly parallel with and about five hundred feet westerly of Winchester road to Lusany brook, so-called; thence easterly along Lusany brook to a point about five hundred feet easterly of Winchester road; thence southerly parallel with and about five hundred feet easterly of Winchester road to Northfield Highlands; thence following the northerly and easterly boundaries of Northfield Highlands, as the same is described in a plan recorded in the Franklin registry of deeds, to the southeast corner thereof; thence in a straight line to the northeast corner of lot eighty-two on the plan of Rustic Ridge; thence following the easterly and southerly boundaries of Rustic Ridge, including the south addition, to a point about one thousand feet easterly of Birnam road; thence southerly on a line

parallel with and about one thousand feet easterly of Birnam road to the old Warwick road, so-called; thence easterly along the old Warwick road, so-called, to Warwick avenue; thence easterly to a point five hundred feet easterly of Warwick brook, so-called; thence southerly parallel with and about five hundred feet east of the Warwick brook to the Minot brook at a point about five hundred feet from its junction with the Warwick brook; thence in a straight line to the corner near the house occupied by one Kenney; thence running five hundred feet southerly on the Erving road; thence running westerly five hundred feet southerly of Commonwealth avenue to a point five hundred feet east of St. Mary's street; thence running southerly parallel with and about five hundred feet east of St. Mary's street to Miller's brook, so-called; thence westerly along said brook to a point about five hundred feet east of Plain street; thence southerly in a line parallel with and about five hundred feet east of Plain street to a point five hundred feet south of Plain street; thence running westerly parallel with and about five hundred feet south of said Plain street to the old highway leading from Northfield to Montague; thence running northwesterly in a straight line to a point on the main road to Montague five hundred feet south of the Bernardston road; thence westerly in a line parallel with and about five hundred feet south of the said road to Bernardston to the Central Vermont railroad; thence northerly along the said railroad to the said Bernardston road; thence westerly and northerly along the said Bernardston road to the road leading through the great meadow; thence northerly along the said road running through the great meadow to a point opposite the old road to Bennett's meadow; thence easterly to a point in the easterly line of the Central Vermont railroad at the southerly boundary of the old road to Bennett's meadow; thence northerly along the easterly boundary of the Central Vermont railroad to the Connecticut river; thence northerly along the Connecticut river to the place of beginning, shall constitute a fire and water supply district and are made a body corporate by the name of Northfield Fire District No. 1, for the purpose of supplying themselves with water for the extinguishing of fires, and for domestic and other purposes, with power to establish fountains and hydrants, relocate or discontinue the same, and to take and hold property, lands, rights of way and easements, for the purposes mentioned in this act, and to prosecute and defend all actions relating to the property and affairs of the district.

SECTION 2. Said district, for the purposes aforesaid, may take or acquire by purchase or otherwise, and hold, the waters of Minot brook and any or all of its tributaries in the town of Northfield; and the waters of any spring or other sources on the watershed of said brook, with the water rights connected therewith; and may also take, or acquire by purchase or otherwise, and hold, the waters of Miller's brook and any or all of its tributaries in the town of Northfield, and the waters of any spring or other sources on the watershed of said brook, with the water rights connected therewith; and may also take, or acquire by purchase or otherwise, and hold, all lands, rights of way and easements necessary for collecting, storing, holding, purifying and preserving the purity of the water, and for conveying the same to any part of said district: *provided, however,* that no source of water supply and no lands necessary for preserving the quality of the water, shall be taken or used without first obtaining the advice and approval of the state department of health, and that the location of all dams and reservoirs and wells to be used as sources of water supply under this act shall be subject to the approval of said department. Said district may construct on the lands acquired under the provisions of this act proper dams, reservoirs, standpipes, tanks, buildings, fixtures and other structures, and may make excavations, procure and operate machinery and provide such other means and appliances, and do such other things as may be necessary for the establishment and maintenance of complete and effective water works; and for that purpose may construct wells and reservoirs and establish pumping works, and may construct, lay and maintain aqueducts, conduits, pipes and other works under or over any land, water courses, railroads, railways and public or other ways, and along such ways in the town of Northfield, in such manner as not unnecessarily to obstruct the same, and for the purpose of constructing, laying, maintaining, operating and repairing such conduits, pipes and other works, and for all proper purposes of this act, said district may dig up or raise and embank any such lands, highways or other ways in such manner as to cause the least hindrance to public travel on such ways; and all things done upon any such way shall be subject to the direction of the selectmen of the town of Northfield. Said district shall not enter upon, construct or lay any conduit, pipe or other works within the location of any railroad corporation except at such time and in such manner as it may agree upon with such corporation; or

in case of failure to agree as may be approved by the public service commission.

SECTION 3. Said district may, for the purpose aforesaid, take, or acquire by purchase or otherwise, and hold, in whole or in part, the franchises, corporate properties, water rights, real estate, easements, pipe lines and all other rights and properties appurtenant to the business of water supply now owned by any corporation, associations, partnership or individuals within the bounds of the proposed district, and now supplying water to any of the inhabitants of the said district.

SECTION 4. Said district may, for the purposes aforesaid, purchase and hold the franchises, corporate properties and all the rights and privileges of the Northfield Water Company, and the said company may sell the same, and said fire district shall pay to said company the fair value thereof to be ascertained as hereinafter provided. In case said fire district and said company, after conference thereon, shall be unable to agree upon the value of said property the supreme judicial court shall, upon application of either party and notice to the other, appoint three commissioners who shall determine the fair value of said property, and whose award, when accepted by the court, shall be final.

SECTION 5. The said district shall within ninety days after the taking of any lands, rights of way or easements as aforesaid, file and cause to be recorded in the registry of deeds for the county of Franklin, a description thereof sufficiently accurate and specific for identification, with a statement of the purpose for which the same are taken, signed by the water commissioners hereinafter provided for. The title to all land acquired in any way under the provisions of this act shall vest in said Northfield Fire District No. 1 and the land so acquired may be managed, improved and controlled by the board of water commissioners hereinafter provided for, in such manner as they shall deem best for the interest of said district.

SECTION 6. The said district shall be liable to pay all damages to property sustained by any persons or corporations by the taking of any water, water source, water rights, lands, rights of way or easements, or by the construction of any reservoir, standpipe or other works for the purposes aforesaid, or by any other thing done by said district under the authority of this act. Any person or corporation sustaining damages as aforesaid under this act and failing to agree with said district as to the amount

thereof, may have the same assessed and determined in the manner provided in the case of land taken for highways, by making a written application therefor within two years after the taking of such land or other property or the doing of other injury under the authority of this act, but no such application shall be made after the expiration of the said two years, and no assessment of damages shall be made for the taking of any water, water right, or for any injury thereto, until the water is actually withdrawn or diverted by said district under authority of this act. Said district may by vote, from time to time, determine what amount of water it proposes to take and appropriate under this act; in which case any damages caused by such taking shall be based upon such amount until the same shall be increased by vote or otherwise, and in such event such district shall be further liable only for the additional damage caused by such additional taking.

SECTION 7. Said district, for the purpose of paying the necessary expenses and liabilities incurred or to be incurred under the provisions of this act, may issue from time to time bonds or notes to an amount not exceeding seventy-five thousand dollars. Such bonds or notes shall bear on their face the words, Northfield Fire District No. 1 Water Loan, Act of 1916; shall be payable at the expiration of periods not exceeding thirty years from the respective dates of issue; shall bear interest, payable semi-annually, at a rate not exceeding five per cent per annum; and shall be signed by the treasurer of the district and countersigned by the water commissioners hereinafter provided for. The district may sell the said securities at public or private sale, upon such terms and conditions as it may deem proper, but not for less than their par value; and the proceeds, except premiums, shall be used only for the purposes herein specified.

SECTION 8. Said district shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with the provisions of section fourteen of chapter seven hundred and nineteen of the acts of the year nineteen hundred and thirteen and all acts in amendment thereof or in addition thereto, in such manner that any loan issued under authority of this act shall be paid within the period specified by section seven; and when a vote to that effect has been passed, a sum which with the income derived from water rates will be sufficient to pay the annual expense of operating its water works and the interest as it accrues on the bonds or notes issued as aforesaid by said

district, and to make such payments on the principal as may be required under the provisions of this act, shall, without further vote, be assessed by the assessors of the town annually thereafter, in the same manner as other taxes, until the debt incurred by the loan is extinguished.

SECTION 9. Whenever a tax is duly voted by said district for the purpose of this act, the clerk shall render a certified copy of the vote to the assessors of the town of Northfield who shall assess the same in the same manner in all respects as town taxes are required by law to be assessed. The assessment shall be committed to the town collector, who shall collect said tax in the manner provided for the collection of town taxes, and shall deposit the proceeds with the district treasurer for the use and benefit of the district. The district may collect interest on overdue taxes in the same manner in which interest is authorized to be collected on town taxes.

SECTION 10. Said district may make such contracts with individuals, corporations and the town of Northfield for supplying water as may be agreed upon, and may fix and collect water rates for the use of such water, and the district may discontinue or shut off the water for the nonpayment of such rates and for violation of the terms of any contract which may be made with individuals, corporations and the said town by said district.

SECTION 11. The first meeting of said district shall be called on petition of ten or more legal voters therein by a warrant from the selectmen of the town of Northfield, or from a justice of the peace, directed to one of the petitioners, requiring him to give notice of the meeting by posting copies of the warrant in two or more public places in the said district seven days at least before the time of the meeting, and by publishing such notice thereof as the warrant may require in any newspaper published in said town. One of the selectmen shall preside at the meeting until a clerk is chosen and sworn. After the choice of a moderator for the meeting, this act shall be submitted to the voters of said district, and if it shall be accepted by a majority vote of the voters present and voting thereon, it shall go into effect, and the meeting may then proceed to act on the other articles contained in the warrant.

SECTION 12. The said district shall, after the acceptance of this act as aforesaid, elect by ballot three persons to hold office, one until the expiration of three years, one until the expiration of two years and one until the expiration of one year from the

next succeeding annual town meeting, to constitute a board of water commissioners; and at every annual meeting thereafter one such commissioner shall be elected by ballot for the term of three years. All the authority granted to said district by this act and not otherwise specifically provided for shall be vested in said board, who shall be subject however to such instructions, rules and regulations as the district may impose by its vote. A majority of the commissioners shall constitute a quorum for the transaction of business. Any vacancy occurring in said board from any cause may be filled for the remainder of the unexpired term by the district at any legal meeting called for the purpose. No money shall be drawn from the town treasury on account of the water works except by written order of said commissioners or a majority of them.

SECTION 13. Said commissioners shall fix just and equitable prices and rates for the use of water, and shall prescribe the time and manner of payment. The income of the water works shall be applied to defraying all operating expenses, interest charges and payments on the principal as they accrue upon any bonds or notes issued under authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it shall be used for such new construction or reconstruction as the water commissioners may determine upon, and in case a surplus should remain after payment for such new construction or reconstruction the water rates shall be reduced proportionately. No money shall be expended in new construction by the water commissioners except from the net surplus aforesaid, unless the district appropriates and provides money therefor. Said commissioners shall annually, and as often as the district may require, render a report upon the condition of the works under their charge and an account of their doings, including an account of receipts and expenditures.

SECTION 14. The said district may adopt by-laws, prescribing by whom and how meetings may be called and notified, but meetings may also be called on application of ten or more legal voters in the district by warrant as provided in section eleven. The district may also make rules and regulations for the management of its water works, not inconsistent with this act or the laws of this commonwealth, and may choose such other officers, not provided for in this act, as it may deem necessary or proper.

SECTION 15. Whoever wilfully or wantonly corrupts, pollutes or diverts any water obtained, or supplied under this act, or wil-

fully or wantonly injures any reservoir, standpipe, aqueduct, pipe or other property owned or used by said district for the purpose of this act, shall forfeit and pay to said district three times the amount of damages assessed therefor, to be recovered in an action of tort, and upon conviction of either of the above acts shall be punished by a fine not exceeding one hundred dollars or by imprisonment for a term not exceeding six months.

SECTION 16. This act shall take effect upon its acceptance by a majority of the legal voters of said district present and voting thereon at any legal meeting called for the purpose within three years after its passage; but the number of meetings so called in any one year shall not exceed three; and this act shall become void unless the said district shall begin to distribute water to consumers within three years after the date of acceptance of the act as aforesaid. For the purpose of being submitted to the voters as aforesaid, this act shall take effect upon its passage. [*Approved April 10, 1916.*]

SPECIAL ACTS, CHAPTER 353.

An Act in Addition to the Several Acts making Appropriations for Sundry Miscellaneous Expenses authorized by Law.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are hereby appropriated, to be paid out of the treasury of the commonwealth from the ordinary revenue, unless otherwise specified, to wit: —

.
For the salary of the gas inspector, the sum of two hundred dollars, and for the salary of the first assistant gas inspector, the sum of four hundred dollars, both to be in addition to the sums heretofore appropriated for these purposes, to be paid out of the Gas and Electric Light Commissioners Fund and to be assessed upon the several gas and electric light companies.

.
SECTION 2. This act shall take effect upon its passage. [*Approved June 1, 1916.*]

SPECIAL ACTS, CHAPTER 354.

An Act to authorize the American Woolen Company of Massachusetts to engage in the Business of an Electric Company in the Towns of Acton and Maynard.

Be it enacted, etc., as follows:

SECTION 1. The American Woolen Company of Massachusetts, in addition to its other corporate powers, is hereby authorized to carry on the business of an electric company in the towns of Acton and Maynard, and in respect to said business shall have all the powers and privileges and be subject to all the duties, liabilities and restrictions of an electric company under all general laws now or hereafter in force in relation thereto, so far as the same may be applicable; and for this purpose the said company may acquire and enjoy all the property and locations of the American Woolen Company of New Jersey in said towns now owned and used by the latter company in the distribution and sale of electricity to said towns and their respective inhabitants; and upon the acquisition of said property and locations by the American Woolen Company of Massachusetts all the rights of the American Woolen Company of New Jersey under the provisions of chapter three hundred and forty-seven of the acts of the year nineteen hundred and two and chapters four hundred and five and five hundred and thirty-five of the acts of the year nineteen hundred and six shall cease.

SECTION 2. This act shall take effect upon its passage. [*Approved June 1, 1916.*]

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